

Public Act No. 11-1 (Substitute House Bill No. 6292)
AN ACT CONCERNING THE PAYMENT OF PERSONAL PROPERTY TAXES BY CERTAIN TELECOMMUNICATIONS COMPANIES.

Section 1 of Public Act 11-1 allows tax collectors to bill certain wireless companies for their October 1, 2010 grand list taxes in a unique way. Tax collectors may send two bills, with one installment (which may be sent before July 1, 2011) calculated on the basis of 50% of the 2010 grand list assessment and the mill rate effective for the fiscal year commencing July 1, 2010. The calculation of the second installment uses the remainder of the 2010 assessment and the mill rate for the fiscal year commencing July 1, 2011.

Effective: April 16, 2011

Public Act No. 11-5 (Senate Bill No. 859)
AN ACT EXTENDING THE TIME OF EXPIRATION OF CERTAIN LAND USE PERMITS.

Sections 1 through 3 of Public Act 11-5 amend various subsections of CGS §8-3, §8-26c, §8-26g and § 22a-42a to extend the time developers have to complete certain projects without seeking reapproval from a land use commission or an inland wetlands agency.

The amendments extend, by three years, the initial and extended deadlines that apply to subdivisions, wetlands permits, and certain site plans approved before July 1, 2011, that did not expire the act's effective date.

Effective: May 9, 2011

Public Act No. 11-6 (Senate Bill No. 1239)
AN ACT CONCERNING THE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2013, AND OTHER PROVISIONS RELATING TO REVENUE.

Sections 93, 95, 96, and 103 establish the Municipal Revenue Sharing Account and allocate a portion of the revenue from the following taxes to this account: (1) sales and use and luxury taxes, (2) hotel and car rental taxes, and (3) state real estate conveyance taxes.

The legislation requires OPM to first use the proceeds of the Municipal Revenue Sharing Account to pay a Manufacturing Transition Grant to municipalities, in amounts specified in Section 44 of Public Act of 11-61. In accordance with this section and Section 44 of Public Act 11-61, OPM must distribute the amount remaining in the account (if any) as follows: (1) 50% on a per capita basis according to the most recent federal 10-year census; and (2) 50% on the basis of a formula that apportions funds based on a municipality's population, adjusted equalized net grand list per capita (AENGLC), and the per capita income of town residents.

Effective: July 1, 2011

Note: Section 44 of Public Act 11-61 repealed Section 96 of Public Act 11-6.

Section 102 of Public Act 11-6 amends CGS §12-494 to make permanent the 0.25% base municipal real estate conveyance tax, previously scheduled to expire on June 30, 2011. It also increases the state real estate conveyance tax rates by 0.25%.

Effective: July 1, 2011, and applicable to conveyances occurring on or after said date

Section 165 of Public Act 11-6 repeals CGS §15-155, which required the distribution of prorated payments to municipalities based on the amount of property tax paid on vessels on the assessment list of October 1, 1978. As a result, the final Boat (Vessels) PILOT is the one municipalities received in December of 2010.

Effective: May 4, 2011

Public Act No. 11-48 (House Bill No. 6651)
AN ACT IMPLEMENTING PROVISIONS OF THE BUDGET CONCERNING GENERAL GOVERNMENT.

Sections 25 and 26 of Public Act 11-48 amend CGS §14-12(i) and CGS §14-33. These amendments allow a city, town, borough or other taxing district to participate in a program under which these taxing entities issue a 10-day temporary registration for passenger motor vehicles on behalf of the DMV to persons whose registrations were denied due to property tax delinquencies or unpaid fines for parking violations.

A participating municipality must first receive full payment for the delinquent taxes or fines and may retain the temporary registration fee of \$20 collected from the taxpayer.

Effective: July 1, 2011

Section 192 of Public Act 11-48 amends subsection (a) of CGS §10-261a by requiring OPM to adjust its equalized net grand list (ENGL) calculation for towns opting to phase-in an increase in assessed values for real property after a revaluation. Prior to this legislative change, OPM excluded part of a phase-in town's taxable net grand list from the ENGL calculation, which resulted in a temporarily distortion of town wealth rankings and grant distribution formulas.

Effective: June 13, 2011

Section 193 of Public Act 11-48 amends subsection (b) of CGS §10-261b by requiring assessors of towns that are implementing a phase-in to submit Forms M-45 (*Property Assessment Sales Data Report*) to OPM in the revaluation year. (Towns do not normally have to submit such forms to OPM in the year a revaluation becomes effective, because OPM uses a 70% ratio to equalize real property assessments in that year.)

Effective: June 13, 2011

Note: In a revaluation year, towns do not decide to adopt a phase-in of assessment increases until after the due dates for a portion of the year's *Property Assessment Sales Data Report (Form M-45)*. As a result, assessors of towns that implement a revaluation on or after October 1, 2011, may want to consider requesting an extension of the time to file these forms in the event their town adopts a phase-in.

Public Act No. 11-61 (House Bill No. 6652)
**AN ACT IMPLEMENTING THE REVENUE ITEMS IN THE BUDGET AND MAKING BUDGET
ADJUSTMENTS, DEFICIENCY APPROPRIATIONS, CERTAIN REVISIONS TO BILLS OF THE CURRENT
SESSION AND MISCELLANEOUS CHANGES TO THE GENERAL STATUTES.**

Section 1 of Public Act 11-61 amends CGS §12-63 by repealing subsection (c). That subsection contained provisions related to the supplement to the personal property declarations a taxpayer was required to file between October 1, 2006 and October 1, 2011, while assessors implemented the exemption for 5-year old or older manufacturing machinery and equipment.

Effective: July 1, 2011

Section 2 of Public Act 11-61 amends CGS §12-81(72). It replaces references to the OPM Secretary with references to the assessor or board of assessors of each town in the statutes governing the exemption of new manufacturing machinery and equipment. It also repeals the provision that allowed OPM to deny an exemption claim for a taxpayer who was delinquent in paying the state's corporation business tax.

Effective: July 1, 2011

Section 3 of Public Act 11-61 amends CGS §12-81(76) by deleting the word "new" and "newly acquired" in describing manufacturing machinery and equipment that is eligible for an exemption. The exemption for which CGS §12-81(76) provides, continues to reference definitions in CGS §12-81(72). As a result, all manufacturing machinery and equipment defined in CGS §12-81(72) is eligible for the state-mandated exemption under CGS §12-81(76) as of the October 1, 2011 assessment date.

Effective: July 1, 2011

Section 44 of Public Act 11-61 repeals Section 96 of Public Act 11-6 and replaces that act's provisions with the requirement that OPM pay each municipality a Manufacturing Transition Grant in an amount the legislation specifies.

For most municipalities, this is the amount received in December of 2010 in reimbursement for the 2009 grand list tax losses due to manufacturing machinery and equipment and commercial motor vehicle exemptions. However, some municipalities will also receive the amount that would have been payable due to the extended filing deadlines contained in Public Act 11-238, if that legislation allowed OPM to reimburse them for their resultant tax losses.

OPM must reduce the Manufacturing Transition Grant proportionately if the annual amount available is less than the amount required. Additionally, if there was any overpayment of state reimbursement for exempt Commercial Motor Vehicles or Manufacturing Machinery and Equipment prior to June 30, 2011, OPM must deduct the overpayment amount from a municipality's Manufacturing Transition Grant.

OPM will issue the Manufacturing Transition Grant in 4 quarterly allotments on the 15th day of November, February, May, and August of each fiscal year.

Effective: July 1, 2011

Section 52 of Public Act 11-61 amends CGS §12-81(74)(D) by removing the requirement that an assessor use the depreciation schedule set forth in CGS §12-94c to establish the value of a commercial motor vehicle exempt under CGS §12-81(74).

Effective: July 1, 2011

Section 53 of Public Act 11-61 amends CGS §32-56 to extend Distressed Municipality property tax exemption eligibility to a former major aerospace or defense plant with not less than 800 employees.

Effective: June 21, 2011

Section 189 of Public Act 11-61 repeals CGS §§12-94b, 12-94c, 12-94f and 12-94g. The result is an end to the state programs that reimbursed municipalities for tax revenue losses due to exempt manufacturing machinery and equipment and commercial vehicles.

Effective: July 1, 2011, and applicable to assessment years commencing on or after October 1, 2011

Public Act No. 11-62 (Substitute Senate Bill No. 377)
AN ACT CONCERNING INTEREST OWED ON PROPERTY TAXES BY MEMBERS OF THE ARMED FORCES CALLED TO ACTIVE SERVICE.

Section 1 of Public Act 11-62 allows a municipality's legislative body (or the board of selectmen in a town that has a town meeting form of government) to elect not to charge or collect interest from certain members of the armed forces for a property tax delinquency for a period of one year. This interest waiver provision is applicable to a state resident who (1) is a member of the armed forces of the United States or of any state or of any reserve component thereof, (2) has been called to active service in the armed forces of the United States, and (3) is serving outside the state on the final day that payment of such property tax or portion of such tax (when it is collected in installments) is due.

Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011

Section 2 of Public Act 11-62 amends CGS §12-146c, which currently prohibits a municipality from charging interest for delinquent property taxes against a member of the armed forces who is serving in the Middle East in military operations authorized by the President of the United States that entail military action in Iraq. The amendment extends this mandatory interest waiver provision to those (1) called to active service for military action in Afghanistan and (2) serving outside the United States (rather than only in the Middle East) on the final date a property tax payment is due.

Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011

Public Act No. 11-69 (Substitute Senate Bill No. 518)
AN ACT AUTHORIZING ELECTRONIC SIGNATURES ON DECLARATIONS OF PERSONAL PROPERTY.

Section 1 of Public Act 11-69 amends CGS §12-41 by adding a new subsection (d), the provisions of which allow personal property owners to electronically file and sign annual personal property declarations on a form the assessor provides, as long as the municipality (1) has the technological capability to accept electronic signatures and (2) agrees to accept them.

Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011

Section 2 of Public Act 11-69 amends CGS §12-43 by allowing assessors to send personal property declarations electronically, as long as a taxpayer made a written request to receive the electronic forms. Additionally, the amendment requires assessors to mail or electronically send blank declaration forms to nonresidents at least 30 days (rather than 15 days) before the filing deadline.

Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011

Public Act No. 11-80 (Bill No. 1243)
AN ACT CONCERNING THE ESTABLISHMENT OF THE DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION AND PLANNING FOR CONNECTICUT'S ENERGY FUTURE.

Section 1 of Public Act 11-80 creates the Department of Energy and Environmental Protection (DEEP). This and other sections of Public Act 11-80 also transfer functions to the new department from the former Department of Environmental Protection (DEP) and the former Department of Public Utility Control (which is now the Public Utilities Regulatory Authority). These functions include (but are not limited to) responsibilities related to the forest land classification program under CGS §12-107d, as well as other functions DEP and DPUC had relative to property tax exemption or payment-in-lieu of tax programs, such as those under CGS §12-81r or CGS §12-94d.

Effective: July 1, 2011

Section 100 of Public Act 11-80 allows any municipality to establish a Property Assessed Clean Energy (PACE) program, which is a loan program to finance sustainable energy improvements to qualifying real property. This legislation also sets forth extensive provisions regulating the establishment of such a financing program.

Under the PACE program, energy improvements include (1) any renovation or retrofitting of qualifying real property to reduce energy consumption or (2) installation of a renewable energy system to serve the property. Qualifying real property includes single- or multi-family residential dwellings or other buildings that a municipality determines can benefit from energy improvements. The property owner must agree to participate in the program, which includes signing a contractual assessment.

PACE program loans, interest and penalties constitute liens against property which a municipality levies and collects in the same manner as property taxes. If there is a default or delinquency, penalties apply as do lien priorities. However, the PACE lien does not have priority over existing mortgages.

Effective: July 1, 2011

Public Act No. 11-84 (Substitute Senate Bill No. 1003)
AN ACT CONCERNING THE CONNECTICUT AIRPORT AUTHORITY.

Section 2 of Public Act 11-84 establishes the Connecticut Airport Authority (CAA). Various other sections of Public Act 11-84 require the CAA to develop, improve, and operate Bradley International Airport, the state's five other general aviation airports (Danielson, Groton/New London, Hartford Brainard, Waterbury-Oxford, and Windham airports), and any other general aviation airports CAA subsequently owns, operates, and manages.

Effective: July 1, 2011

Section 17 of Public Act 11-84 amends CGS §1-120 to add the Connecticut Airport Authority to the list of the state's quasi-public agencies. As a quasi-public agency, the CAA has all the powers and responsibilities of other quasi-public agencies, as well as the benefit of a property tax exemption.

Effective: July 1, 2011

Public Act No. 11-96 (House Bill No. 5585)
AN ACT CONCERNING DESIGNATED REHABILITATION AREAS.

Section 1 of Public Act 11-96 amends CGS §12-65e to add a brownfield, as defined in CGS §32-9cc, to the list of properties in a designated rehabilitation area eligible for a local-option fixed assessment provision. The brownfield must be the site of new multifamily rental housing, cooperative housing, a common interest community or mixed-use or commercial structure, in order to qualify for a deferred assessment increase.

Effective October 1, 2011

Public Act No. 11-99 (House Bill No. 5780)
AN ACT CONCERNING INTERLOCAL AGREEMENTS.

Section 1 of Public Act 11-99 amends CGS §7-148cc to clarify that two or more municipalities may jointly perform any function that each municipality may perform separately under any provision of law, by entering into an interlocal agreement pursuant to CGS §7-339a to §7-339l, inclusive. The amendments also add a metropolitan district or a municipal district created under CGS §7-330 to this statute's definition of "municipality".

Effective October 1, 2011

Section 2 of Public Act 11-99 amends CGS §7-339a by expanding the definition of public agency and removing the requirement that a town in which the form of government is a town meeting must hold a public hearing regarding an interlocal agreement.

Effective October 1, 2011

Section 3 of Public Act 11-99 amends CGS §7-339b(a) by removing the list of functions or services that municipalities could agree to perform jointly. Instead, municipalities may enter into an interlocal agreement for the "... joint performance of any function that each participating public agency may perform separately under any provision of the general statutes or of any special act, charter or home rule ordinance."

Effective October 1, 2011

Section 4 of Public Act 11-99 amends CGS §7-339c to revise the provisions governing agreements between or among municipalities. The amended statute requires participants to negotiate interlocal agreements. It requires interlocal agreements to contain all provisions on which there is mutual agreement and to establish a procedure for the agreements' amendment or termination, as well as a procedure for a participant's withdrawal.

The amended provisions of CGS §7-339c require the submittal of a proposed interlocal agreement to the legislative body of each participating municipality for ratification or rejection. The legislative body must provide an opportunity for public comment before voting to accept or reject the proposed interlocal agreement, but it does not have to hold a public hearing. In a town in which legislative body is a town meeting, the town may (by resolution) vote to delegate its authority to ratify or reject a proposed interlocal agreement to the board of selectmen, provided the board provides an opportunity for public comment.

Effective October 1, 2011

Section 5 of Public Act 11-99 amends subsection (a) of CGS §12-62q, by adding references to CGS §7-339a and §7-339l, as amended, in the statute that governs regional revaluations. As a result, interlocal agreements that govern regional revaluations will be subject to the more streamlined (and less stringent) provisions regarding such agreements.

Effective October 1, 2011

Section 6 of Public Act 11-99 repeals CGS §7-339f, which contained various requirements concerning joint agreements between or among public agencies.

Effective July 8, 2011

Public Act No. 11-140 (Substitute House Bill No. 6525)
AN ACT CONCERNING THE CONTINUANCE OF THE MAJORITY LEADERS' JOB GROWTH
ROUNDTABLE.

Section 13 of Public Act 11-140 amends CGS §12-81(59) to replace references to the Standard Industrial Classification (SIC) System with codes from the North American Industrial Classification System (NAICS). NAICS codes describe business categories that determine eligibility for this statute's Distressed Municipality real property tax exemption.

Effective July 8, 2011 and applicable to assessment years commencing on or after October 1, 2011

Section 14 of Public Act 11-140 amends CGS §12-81u to replace SIC references with NAICS codes. Businesses described in this statute's NAICS codes are eligible for the local option property tax exemption for communications establishments. The amended provisions of CGS §12-81u also make direct satellite telecommunications businesses eligible for this local option tax exemption.

Effective July 8, 2011 and applicable to assessment years commencing on or after October 1, 2011

Sections 15 through 18 of Public Act 11-140 replace SIC references with NAICS codes in various statutes contained in CGS Title 32, which determine eligibility for Distressed Municipality property tax benefits, among others.

For the most part, these sections of Public Act 11-140 substitute the comparable NAICS code for that applicable under SIC. However, the code reference changes also extend benefits to establishments, auxiliaries, or operating units of economic-based businesses and those within one of Connecticut's nine designated industry clusters (i.e., aerospace components, manufacturing, agriculture, bioscience, insurance and financial services, maritime, metal manufacturing, plastics and plastics manufacturing, software and information technology, and tourism).

As a result, the following may now qualify for a Distressed Municipality property tax exemption: software publication, motion picture and video and distribution, teleproduction and other post production services, professional schools, business and secretarial schools, computer training, professional and management development training, apprenticeship training, other technical and trade schools and educational support services.

The provisions of these amended sections of Title 32 also eliminate Distressed Municipality property tax eligibility for waste collection businesses, transportation by air, accounting and engineering.

The legislation also requires the state to adopt regulations for certifying the eligibility of businesses. The regulations must extend the incentives to any service business that supports the economic competitiveness of manufacturers or other economic-base businesses or furthers the state's interests. Such businesses include those providing day care, job training, education, transportation.

Effective July 8, 2011 and applicable to assessment years commencing on or after October 1, 2011

Note: NAICS codes are available at www.census.gov/eos/www/naics.

Section 29 of Public Act 11-140 amends CGS §32-41s to add specific acreage in specified areas of Plainville to those that comprise the Biotechnology Zone, thus qualifying additional property owners for Distressed Municipality property tax exemptions and other benefits.

Effective July 1, 2011

Public Act No. 11-141 (Substitute House Bill No. 6526)

AN ACT CONCERNING BROWNFIELD REMEDIATION AND DEVELOPMENT AS AN ECONOMIC DRIVER.

Section 1 of Public Act 11-141 makes various changes to CGS §32-9cc, among which is an amendment to subsection (g) that expands the types of property that constitute brownfields. Under the revised definition, a brownfield is "any abandoned or underutilized site where redevelopment, reuse or expansion has not occurred due to the presence or potential presence of pollution in the buildings, soil or groundwater that requires investigation or remediation before or in conjunction with the restoration, redevelopment, reuse and expansion of the property."

Effective July 1, 2011

Note: The definition in CGS §32-9cc, as amended, is applicable to the deferred assessment increase provisions of CGS §12-65e, as amended by Section 1 of Public Act 11-96.

Public Act No. 11-185 (House Bill No. 5256)

AN ACT CONCERNING RECEIPT BY ELECTRONIC MAIL OF MUNICIPAL TAX BILLS.

Public Act 11-185 amends CGS §12-130(a) to allow tax collectors to send tax bills and statements by email, as long as the taxpayer consents in writing to receive them electronically and the community imposing the tax (1) posts its email address on its website, (2) establishes procedures to ensure that the taxpayer receives the bill and statement and (2) ensures that the taxpayer receives the community's return email address.

Effective October 1, 2011, and applicable to assessment years starting on or after October 1, 2011

Public Act No. 11-198 (House Bill No. 6263)

AN ACT CONCERNING THE TRANSITION FROM THE TEN MILL PROGRAM.

Sections 1, 2 and 3 of Public Act 11-140 amend CGS §12-96, §12-97 and §12-98 to allow the owner of woodland currently enrolled in the "10 mill program" to convert to the 490 program without penalty. The penalty exclusions include that applicable to the value of standing timber, if a sale or donation of the land to a nonprofit land preservation organization or a permanent conservation easement on the land occurs before the conversion.

The tax rate for woodland that retains the 10 mill classification after the 50th anniversary of the classification under the 10-mill program cannot exceed the tax rate for similar properties classified as forestland under the 490 program.

If there is a cancellation of the 10-mill classification before the end of the 50-year period, the land is subject to the penalty set forth in CGS §12-99 (i.e., five mills per year on the difference between the land and timber's valuation at the time of classification and the current valuation).

Effective July 13, 2011

Public Act No. 11-212 (House Bill No. 6559)

AN ACT CONCERNING THE MUNICIPAL OPTION TO ADOPT ASSESSMENT RATES LIMITING PROPERTY TAX INCREASES ON RESIDENTIAL PROPERTIES.

Public Act 11-212 requires the City of Hartford to make annual adjustments to the assessment ratios for residential and apartment property, beginning with the city's 2011 revaluation.

For the October 1, 2011 assessment year, the Hartford assessor must calculate an assessment ratio for residential property that (1) produces an average annual property tax increase of 3.5% over the October 1, 2010 assessment year and (2) is at least 23%. The assessor must also adjust that assessment ratio for assessment years commencing on and after October 1, 2011, to reflect the growth in property taxes raised over the previous fiscal year.

Hartford must assess apartment property at 50% of its fair market value for the October 1, 2011 assessment year. Beginning with the October 1, 2012 assessment year, the city's assessor must proportionately increase this assessment ratio so that it is 70% by the October 1, 2015 assessment year.

Effective July 13, 2011 and applicable to assessment years commencing on or after October 1, 2011

Public Act No. 11-213 (Substitute House Bill No. 6581)
AN ACT MAKING REVISIONS TO MOTOR VEHICLE STATUTES.

Section 15 of Public Act 11-213 amends CGS §14-36h to allow a Connecticut resident who is a member of the armed forces serving outside the United States on active military duty, to obtain a Connecticut driver's license or non-driver's ID card if he or she (1) does not have, or surrenders, a license or ID card from another state, U.S. territory, or possession; (2) has a current Army Post Office or Fleet Post Office mailing address; (3) designates his or her home address as 60 State Street, Wethersfield, CT 06161 (DMV's central office); and (4) meets all other requirements.

The records of the U.S. Defense Department, Department of Homeland Security, or a department that oversees the U.S. Coast Guard must reflect the service member's residence in Connecticut.

Effective October 1, 2011

Public Act No. 11-233 (Senate Bill No. 1127)

AN ACT CONCERNING MISCELLANEOUS PROVISIONS INCLUDING NURSING HOME CLOSURES, STAFFING AT THE POLICE OFFICERS STANDARDS AND TRAINING COUNCIL, THE REPEAL OF PROVISIONS CONCERNING THE DIVISION OF SPECIAL REVENUE, HIGHWAY REST AREAS AND AN EXEMPTION TO THE ELECTRIC GENERATION TAX.

Section 4 amends CGS §12-91, by changing the date by which a farmer must file for the exemption for farm machinery. Pursuant to the amended provisions of CGS §12-91, the filing deadline for Form M-28 is on or before the first day of November. (Prior to this legislative change, Form M-28 had to be filed within 30 days of the assessment date.)

Effective July 13, 2011

Public Act No. 11-239 (Substitute Senate Bill No. 1162)
AN ACT CONCERNING FILING DEADLINES FOR CERTAIN PROPERTY TAX EXEMPTIONS AND DELAYS IN REVALUATION FOR CERTAIN TOWNS, AND MAKING A TECHNICAL CORRECTION.

Section 1 of Public Act 11-239 extends the application filing period until August 13, 2011, for the exemption under CGS §12-81(7) for property on the 2009 grand list in Middletown. Upon receipt of a *Tax Exempt Return* and the late filing fee pursuant to CGS §12-87a, the Middletown assessor must approve the exemption under CGS §12-81(7). Following such approval, the City of Middletown must reimburse any taxes paid for the exempt property.

Effective July 13, 2011

Section 2 of Public Act 11-239 requires the City of Middletown to waive any interest and penalties for property taxes owed for the October 1, 2009 assessment year, by any corporation organized exclusively for scientific, educational, literary, historic or charitable purposes, that relied upon the Middletown assessor's statement that such corporation would be tax exempt. Such a corporation must own and operate property in Middletown used as affordable senior housing. Additionally, it cannot have been subject to taxation by Middletown for the assessment years from October 1, 2002, to October 1, 2009.

Effective July 13, 2011

Sections 3 through 8 of Public Act 11-239 allow certain towns to delay implementing revaluation until October 1, 2012. If a town delays revaluation until that date, its subsequent revaluation must occur five years later (i.e. October 1, 2017). The municipalities granted a revaluation delay and the applicable sections of Public Act 11-239 are: Cromwell (Sec. 3.), East Windsor (Sec. 4), Orange (Sec. 5), Farmington (Sec. 6), Windham (Sec. 7) and Stamford (Sec. 8).

Effective July 13, 2011

Sections 9, 10, 11, 14, 15 and 16 of Public Act 11-239 extend the application period for the manufacturing machinery and equipment and commercial vehicles exemptions for certain grand lists in specified municipalities. Those who file exemption applications on or before the extended filing period deadline of August 13, 2011, must pay late filing fees to municipalities, in accordance with §12-81k. Those municipalities in which assessors receive and approve such exemption applications must reimburse the taxpayers for the amount of the taxes they overpaid.

The following chart delineates the applicable sections of Public Act 07-250, and the municipalities, grand lists and exemption statutes they affect.

Sec.	Municipality	Grant List(s)	Exemption Statute(s)
9	Bloomfield	2009	§12-81(72)
10	Franklin	2009 and 2010	§12-81(74)
11	Hartford	2006, 2007 and 2008	§12-81(72)
14	New Haven	2007	§12-81(72)
15	Windsor	2008 and 2010	§12-81(72)
16	Danbury	2006	§12-81(72)

Sections 12 and 13 of Public Act 11-239 allow taxpayers in Sprague and Seymour to request a reconsideration of OPM's decision to modify or deny a 2008 grand list exemption under the provisions of CGS §12-81(72), provided they do so on or before August 13, 2011. OPM must reconsider its decision within 30 days of receipt of the request for reconsideration and must then notify these towns if the agency determines that a taxpayer is eligible for a 2008 grand list exemption benefit. The appropriate town must reimburse its taxpayer for any tax overpayment for that grand list.

Effective July 13, 2011

Note: Although the provisions of Sections 3 through 8 of Public Act 11-239 allow six municipalities to delay revaluation until October 1, 2012, current law does not require four of these municipalities to implement revaluation prior to that date.

Sections 9 through 16 of Public Act 11-239 do not allow municipalities to request reimbursement for their tax losses due to exemptions granted under the extended filing deadlines in these sections, nor is there any provision allowing OPM to issue such reimbursement. However, the total appropriation for the Manufacturing Transition Grant pursuant to Section 44 of Public Act 11-61 encompasses the amounts of reimbursement that would have been payable to these municipalities for tax losses resulting from these extensions.

Public Act No. 11-243 (House Bill No. 5489)
AN ACT CONCERNING IMMUNITY FROM LIABILITY FOR FIRE POLICE OFFICERS, PROPERTY TAX RELIEF FOR VOLUNTEER FIRE POLICE OFFICERS AND UNDERWATER SEARCH AND RESCUE TEAMS AND THE APPROVAL OF REGIONAL FIRE SCHOOLS.

Section 1 of Public Act 11-243 amends CGS §7-308. Among other provisions, this amendment adds the following definition of fire police officer to the statute: "...any active member of a volunteer fire police organization operating under a municipal fire department that provides support services to such department in accordance with section 7-313a."

Effective October 1, 2011

Section 2 of Public Act 11-243 amends CGS §12-81w, by extending eligibility for the local option tax relief under this statute to a fire police officer or an active member of a municipality's volunteer underwater search and rescue team. The local option program under CGS §12-81w allows a municipality to grant eligible persons a tax abatement of up to \$1,000 or a property tax exemption in that amount.

Effective July 1, 2011

Special Act No. 11-8 (House Bill No. 6100)
AN ACT CONCERNING IMPROVEMENT DISTRICTS IN THE TOWN OF WINDSOR.

Sections 1 and 2 of Special Act 11-8 allow for the establishment of the Great Pond Improvement District and the Millbrook Greens Improvement District in Windsor. These districts may levy taxes and benefit assessments upon real property located within their boundaries, and have the powers that districts established under CGS §7-325 have to collect such taxes.

The assessor of Windsor must provide each such district with a grand list containing the district's real property, in accordance with CGS §7-328.

Effective July 1, 2011