

Bill No. 503 S

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Referred to Committee on Finance

LCO No. 297

Introduced by Rep. Sarasin, Dist. 95

General Assembly,

January Session, A.D., 1971

AN ACT PROVIDING FOR A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREMEN.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Any owner of property, whether real or personal, or the spouse of such owner who is a bona fide active volunteer fireman shall be entitled to a total exemption of one thousand dollars in the assessment of the value of such property for local property or personal tax purposes, provided, to qualify for an exemption under this act in respect to real property, the claimant shall occupy such property as his home. If title to such real property is recorded in the name of the person making a claim and qualifying under this act or his spouse and any other person or persons, the claimant hereunder shall be entitled to pay his fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person or persons shall pay his or their fractional share of the tax without regard to the provisions of this act.

Sec. 2. No claim shall be accepted under section 1 of this act unless the claimant or his authorized agent files with the assessor of the municipality in which the property is located, in affidavit form as provided by the tax commissioner, during the period from the assessment date of each year to a time fourteen days prior to the date of the first meeting of the local board of tax review, such information as is necessary to substantiate such claim. Such affidavit shall be open for public inspection. The

tax assessor shall notify the claimant in writing prior to the 38
date of the first meeting of the local board of tax review 39
whether or not his claim has been approved. Any person aggrieved 40
by the decision of the assessor may appeal to the board of tax 41
review in accordance with the provisions of section 12-112 of the 42
general statutes and section 12-111 of the 1969 supplement
thereto and may appeal from the decision of the board of tax 43
review in accordance with the provisions of section 12-118 of 44
said supplement. Any person knowingly making a false affidavit 45
for the purpose of exemption from taxation under this act shall 46
be guilty of false statement under section 53a-157 of the 1969 47
supplement to the general statutes.

Sec. 3. On or before March first, annually, the tax 48
collector of each municipality shall certify to the tax 49
commissioner, on a form furnished by him, the amount of tax 50
revenue which such municipality, except for the provisions of 51
section 1 of this act, would have received, together with such 52
supporting information as said commissioner may require. Said
commissioner shall review each such claim and, not later than 53
July first next succeeding, shall notify each municipality of his 54
acceptance or modification of such claim. Any municipality 55
aggrieved by the action of the commissioner under the provisions 56
of this section may appeal therefrom as provided in section 12-33 57
of the general statutes.

Sec. 4. Except in the case of a municipality which has 58
taken an appeal as provided in section 3 of this act, the tax 59
commissioner shall, on or before August fifteenth, annually, 60
certify to the comptroller the amount due each municipality under 61
the provisions of said section 3 and the comptroller shall draw 62
his order on the treasurer on or before the first day of
September following and the treasurer shall pay the amount 63
thereof to such municipality on or before the fifteenth day of 64
September following.

Sec. 5. The sum of _____ dollars is appropriated 65
for the biennium ending June 30, 1973, to carry out the 66

provisions of sections 3 and 4 of this act. 68

STATEMENT OF PURPOSE: To grant active volunteer firemen an 71
exemption of one thousand dollars in the assessment of the value, 72
for property tax purposes, of the home in which they live or a 73
similar exemption in respect of personal property they own. 74

[Proposed deletions are enclosed in brackets and proposed 76
additions are all capitalized, or underlined where appropriate.] 78