2009 State legislation impacting Municipal Assessment and Taxation

State of Connecticut

Office of Policy and Management
Intergovernmental Policy Division

August 17, 2009

Public Act 09-1 (AN ACT CONCERNING DEFICIT MITIGATION FOR THE FISCAL YEAR ENDING JUNE 30, 2009.)

Sec. 28. (NEW) (Effective January 15, 2009) (a) Any payment made pursuant to Public Law 110-185, the Economic Stimulus Act of 2008, to an individual who is an applicant for or recipient of benefits or services under any state or local program financed in whole or in part with state funds, that provides such benefits or services based on need, shall not be counted as income, nor shall any such payment be counted as resources for the month of receipt or the following two months, for the purpose of determining the individual's or any other individual's eligibility for such benefits or services or the amount of such benefits or services.

(b) Any such payment shall not be counted as income for purposes of determining the eligibility for, or the benefit level of, such individual under any property tax exemption, property tax credit or rental rebate program financed in whole or in part with state funds, nor shall such payment be counted as income for purposes of any property tax relief program that a municipality may, at its option, offer.

Approved January 15, 2009

Public Act 09-3 (AN ACT CONCERNING CERTAIN STATE PROGRAMS AND THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009.)

Sec. 4. (NEW) (*Effective April 15, 2009*) (a) Any payment made pursuant to the American Recovery and Reinvestment Act of 2009, P. L. 111-5, to an individual who is an applicant for or recipient of benefits or services under any state or local program financed in whole or in part with state funds that provides such benefits or services based on need shall not be counted as income, nor shall any such payment be counted as resources for the month of receipt or the following two months, for the purpose of determining the individual's or any other individual's eligibility for such benefits or services or the amount of such benefits or services.

(b) Any such payment shall not be counted as income for purposes of determining the eligibility for, or the benefit level of, such individual under any property tax exemption, property tax credit or rental rebate program financed in whole or in part with state funds, nor shall such payment be counted as income for purposes of any property tax relief program that a municipality may, at its option, offer.

Approved April 15, 2009

Public Act 09-60 (AN ACT CONCERNING A MUNICIPAL OPTION TO DELAY REVALUATIONS, A PROGRAM ALLOWING REGIONAL REVALUATIONS, AND THE REPEAL OF THE MUNICIPAL OPTION TO MAKE ANNUAL ADJUSTMENTS IN PROPERTY VALUES.)

Section 1. (NEW) (*Effective May 15, 2009, and applicable to assessment years commencing on or after October 1, 2008*) (a) (1) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality required to effect a revaluation of real property under section 12-62 of the general statutes for the 2008, 2009 or 2010 assessment year shall not be required to effect a revaluation prior to the 2011 assessment year, provided any decision not to implement a revaluation pursuant to this subsection is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131 of the general statutes, in any municipality that elects, pursuant to this subsection, not to implement a revaluation may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this subsection.

(2) Any required revaluation subsequent to any delayed revaluation effected pursuant to subdivision (1) of this subsection shall be effected in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall re-commence at the point in the schedule required pursuant to section 12-62 of the general statutes that the municipality was following prior to such delay.

(b) (1) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality that is currently in the process of phasing in a real property assessment increase, or a portion of such increase, may suspend such phase-in for a period of time, but not later than the 2011 assessment year, provided any decision to suspend a phase-in pursuant to this subsection is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131 of the general statutes, in any municipality that elects, pursuant to this subsection, to suspend a phase-in may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this subsection.

(2) Any required phase-in of a real property assessment increase subsequent to any suspension of such phase-in pursuant to this subsection shall recommence at the point at which such phase-in was suspended, provided any municipality required, pursuant to section 12-62 of the general statutes, to implement a revaluation prior to the completion of the phase-in shall implement such revaluation as required.

(c) The assessor or board of assessors of any municipality that elects, pursuant to subsection (a) of this section, not to implement a revaluation of real property for the 2008 assessment year or, pursuant to subsection (b) of this section, to suspend a phase-in of an assessment increase for the 2008 assessment year, shall prepare a revised grand list for said assessment year, which shall reflect the assessments of real estate according to the grand list in effect for the assessment year commencing October 1, 2007, subject only to transfers of ownership, additions for new construction and reductions for demolitions. Such assessor shall send notice of any increase in the valuation of real estate over the valuation of such real estate as of October 1, 2007, or notice of the valuation of any real estate that is on the grand list to be effective for the October 1, 2008, assessment year, but was not on such list in the prior assessment year, to the last-known address of the person whose valuation is so affected, and such person shall have the right to appeal such increase or valuation during the next regular session of the board of assessment appeals at which real estate appeals may be heard.

Sec. 2. (NEW) (*Effective May 15, 2009, and applicable to assessment years commencing on and after October 1, 2009*) (a) Notwithstanding the provisions of subdivision (1) of subsection (b) of section 12-62 of the general statutes, any two or more towns may enter into an agreement, as provided in section 7-148cc of the general statutes, to establish a regional revaluation program. Towns participating in such an agreement shall provide for the revaluation of all parcels of real property encompassed within such towns at the same time and not less than once every five years, or shall annually revalue approximately one-fifth of all such parcels over a five-year period.

(b) Any agreement entered into pursuant to subsection (a) of this section shall: (1) Establish or designate an entity, which may be a regional planning organization, as the coordinating agency for implementation of the regional revaluation program; (2) indicate how a revaluation company certified in accordance with section 12-2b of the general statutes will be hired and overseen by the participating towns or the coordinating agency; (3) include a revaluation schedule that lists any adjustments to the revaluation schedules for participating towns; (4) identify administrative and procedural processes that will be implemented by the participating towns to implement the program; and (5) estimate the projected savings resulting from a regional revaluation program.

(c) (1) Prior to entering into an agreement pursuant to subsection (b) of this section, the participating towns shall submit to the Secretary of the Office of Policy and Management proposed adjustments to the revaluation schedules for the participating towns for the secretary's review and approval. The secretary shall, not later than forty-five days after receipt of such agreement, notify all participating towns of the approval or disapproval of such proposed adjustments. If any such adjustments are disapproved, the secretary shall notify the towns of each reason for each such disapproval and make recommendations for revision.

(2) If participation in a regional revaluation program causes a town to postpone the revaluation required by subdivision (1) of subsection (b) of section 12-62 of the general statutes, such postponement shall be expressly approved by the secretary in the approval the secretary provides pursuant to this subsection.

(d) All procedures for conducting a revaluation in accordance with section 12-62 of the general statutes shall be followed by all towns participating in a regional revaluation program.

(e) If any participating town decides to withdraw from a regional revaluation program after the date on which a regional revaluation is implemented, such town shall notify the Secretary of the Office of Policy and Management. Such town shall resume the revaluation schedule required pursuant to subdivision (1) of subsection (b) of section 12-62 of the general statutes with the date of the last regional revaluation as the starting point for implementing future revaluations. If any participating town decides to withdraw from a regional revaluation program prior to the date on which a regional revaluation is implemented, such town shall notify the secretary and shall be required to resume implementation of revaluation in accordance with the provisions of section 12-62 of the general statutes.

Sec. 3. Section 12-62o of the general statutes is repealed. (*Effective July 1, 2009*)

Approved May 15, 2009

> ***Note* – Section 5 of Public Act 09-196 changed the effective date of Section 1 of Public Act 09-60. As a result, Section 1 of Public Act 09-60 is effective from passage (i.e., May 15, 2009) and is applicable to assessment years commencing on or after October 1, 2008.**

Public Act 09-89 (AN ACT CONCERNING INTEREST ON CHARGES FOR SEWER SYSTEM EXPANSION.)

Section 1. Section 7-253 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

[The**]** In the case of an acquisition, construction or expansion of a sewerage system financed from the general reserves of the municipality or by bonds or notes issued by the municipality, the water pollution control authority may provide for the payment of any assessment in substantially equal annual installments, not exceeding thirty, and may provide for interest charges applicable to such deferred payments. **[**The**]** When the acquisition, construction or expansion of the sewerage system is financed by the issuance of bonds or notes by the municipality, the last installment of any assessment shall be due not later than one year prior to the date of the last maturity of **[**any**]** such bonds or notes **[**issued by the municipality to finance the acquisition or construction of the sewerage system**]** or portion thereof in respect to which the assessment was levied, except that if such bonds or notes are a general obligation of the municipality, the municipality may levy an assessment the last installment of which may be due up to ten years after the date of the last maturity of such bonds or notes provided the total amount of such assessment does not exceed the amount of the principal of such bonds or notes which have been paid prior to the levying of such assessment. **[**Any such interest**]** Interest charges may not exceed (1) the maximum rate of interest the municipality is obligated to pay on such bonds or notes, or (2) a reasonable rate of interest when the acquisition, construction or expansion of the sewerage system is financed from the general reserves of the municipality. Any person may pay any installment for which he is liable at any time prior to the due date thereof and no interest on any such installment shall be charged beyond the date of such payment. The water pollution control authority shall cause the town clerk of the town in which the property so assessed, in such equal installments, is located, to record on the land records a certificate, signed by the tax collector or treasurer of the municipality, of such facts in form substantially as follows:

CERTIFICATE OF NOTICE OF INSTALLMENT

PAYMENT OF ASSESSMENT OF BENEFITS

The undersigned Tax Collector (or Treasurer) of the Town of . . . . (district of . . . .) in the County of . . . . , State of Connecticut, hereby certifies from the date hereof an installment payment plan is in effect, for payment of an assessment of benefits for the installation of a sewerage system, in

favor of the Town of . . . . (district of . . . .) upon real property situated in . . . . (town or municipality), Connecticut, which real property is more fully described in the . . . . (town) Land Records in:

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The notice of such assessment of sewerage benefits herein certified is to . . . . (owner of property), the principal of which is $ . . . . due to said Town of . . . . , (district of . . . .), together with legal interest, fees and charges thereon, assessed on . . . . (date) in the name of . . . . (owner of property) and the same became due on . . . . (date) and may be paid in annual installment payments of $ . . . . each plus or including interest and continuing to . . . .

(indicate which) (date of last installment)

This certificate is filed pursuant to section 7-253 of the general statutes as amended, (or . . . . (indicate special act or charter)).

The property assessed is:

Lot…. Street….

Item No. ….

…. Tax Collector (or Treasurer)

Received …. 20. . At …. M.

Recorded in …. Land Records.

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…. Town Clerk

Such certificate shall operate as notice of the existence of a plan for payment of such assessment by installments and the **[**town clerk shall cancel or remove the same**]** tax collector shall prepare a release of certificate and record the same on the land records within seven calendar days after the last installment due has been satisfied, or the total assessment together with all interest, fees and charges has been paid in full.

Approved June 2, 2009

Public Act 09-117 (AN ACT CONCERNING ELIGIBILITY FOR BENEFITS FOR VETERANS IN SERVICE IN TIME OF WAR.)

Section 1. Subsection (a) of section 27-103 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective June 8, 2009*):

(a) As used in the general statutes, except chapter 504, and except as otherwise provided: (1) "Armed forces" means the United States Army, Navy, Marine Corps, Coast Guard and Air Force and any reserve component thereof, including the Connecticut National Guard performing duty as provided in Title 32 of the United States Code; (2) "veteran" means any person honorably discharged from, or released under honorable conditions from active service in, the armed forces; (3) "service in time of war" means service of ninety or more cumulative days except, if the period of war lasted less than ninety days, "service in time of war" means service for the entire period of war, unless separated from service earlier because of a service-connected disability rated by the Veterans' Administration, during a period of war; and (4) "period of war" has the same meaning as provided in 38 USC 101, as amended, except that the "Vietnam Era" means the period beginning on February 28, 1961, and ending on July 1, 1975, in all cases; and "period of war" shall include service while engaged in combat or a combat support role in Lebanon, July 1, 1958, to November

1, 1958, or September 29, 1982, to March 30, 1984; Grenada, October 25, 1983, to December 15, 1983; Operation Earnest Will, involving the escort of Kuwaiti oil tankers flying the United States flag in the Persian Gulf, **[**February 1, 1987, to July 23, 1987**]** July 24, 1987, to August 1, 1990; and Panama, December 20, 1989, to January 31, 1990, and shall include service during such periods with the armed forces of any government associated with the United States.

Approved June 8, 2009

Public Act 09-176 (AN ACT CONCERNING THE DISABLED VETERANS' PROPERTY TAX EXEMPTION.)

Section 1. Subdivision (20) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective June 30, 2009*):

(20) Subject to the provisions hereinafter stated, property not exceeding three thousand dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and (1) has a disability rating by the Veterans' Administration of the United States amounting to ten per cent or more of total disability, provided such exemption shall be fifteen hundred dollars in any case in which such rating is between ten per cent and twenty-five per cent; two thousand dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; twenty-five hundred dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand dollars in any case in which such person has attained sixty-five years of age or such rating is more than seventy-five per cent; or (2) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss. If such veteran lacks such amount of property in his or her name, so much of the property belonging to, or held in trust for, his or her spouse, who is domiciled with him or her, as is necessary to equal such amount shall also be so exempt. When any veteran entitled to an exemption under the provisions of this section has died, property belonging to, or held in trust for, his or her surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for his or her minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of his or her death. No individual entitled to exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section shall receive more than one exemption. No individual shall receive any exemption to which he or she is entitled under this subdivision until he or she has complied with section 12-95 and **[**until he or she has, in each year in which such exemption is being sought, submitted evidence satisfactory to the assessors as to his or her actual disability rating on the assessment day as of which such exemption is being sought, except that proof of disability of persons who have attained the age of sixty-five years or who have presented Veterans' Administration certificates showing permanent total disability need be filed but once**]** has submitted proof of his or her disability rating, as determined by the Veterans' Administration of the United States, to the assessor of the town in which the exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the Veterans' Administration of the United States modifies a veteran's disability rating, such modification shall be deemed a waiver of the right to such exemption until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially. Any person who has been unable to submit evidence of disability rating in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when he or she obtains such evidence, **[**satisfactory to the assessors,**]** make application to the collector of taxes within one year after he or she obtains such proof or within one year after the expiration of the time limited in section 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding

the date as of which such person was entitled to such disability rating as determined by the Veterans' Administration of the United States, but in no case shall any abatement or refund be made for a period greater than three years. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount without interest which represents the service exemption. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

Approved June 30, 2009

> **Note – The June 30, 2009 effective date of the change to §12-81(20) is subsequent to the last date on which disabled veterans could file evidence of their disability ratings for the October 1, 2008 assessment year. Any disabled veteran who filed such evidence does not have to do so for the October 1, 2009 assessment year. In fact, such veterans do not have to submit proof of exemption eligibility to the assessors of their towns at any time in the future, unless the United States Veterans' Administration alters their disability ratings. If there is a change in a disabled veteran's percentage of disability, the veteran must reestablish exemption eligibility by again submitting evidence to an assessor.**

Public Act 09-187 (AN ACT CONCERNING THE FUNCTIONS OF THE DEPARTMENT OF MOTOR VEHICLES.)

Sec. 28. Section 14-20 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

(a) The **[**commissioner**]** Commissioner of Motor Vehicles may issue special number plates for antique, rare or special interest motor vehicles, including antique, rare or special interest motor vehicles that have been modified, such special number plates to be issued on a permanent basis. The commissioner shall charge a fee for such plates which shall cover the entire cost of making the same. An owner of **[**an**]** such antique, rare or special interest motor vehicle may use such owner's own porcelain number plate in place of the plates issued by the commissioner provided (1) such plate was originally issued by the department, and (2) such owner files with the commissioner a description and the number of such plate and any additional information the commissioner may require.

(b) Notwithstanding the provisions of subsection (a) of this section, section 14-18, as amended by this act, and section 14-21b, the owner of **[**an**]** such antique, rare or special interest motor vehicle may be authorized by the commissioner to display a number plate originally issued by the Commissioner of Motor Vehicles corresponding to the year of manufacture of such antique, rare or special interest motor vehicle. The commissioner shall issue a certificate of registration, as provided in section 14-12, as amended by this act. Such registration shall be valid, subject to renewal, as long as the commissioner permits. Thereafter, the registration number and number plates, if any, which were assigned to such motor vehicle before such registration and number plates were issued under this section, shall be in effect. Each such number plate authorized for use by the commissioner shall be displayed in a conspicuous place at the rear of such motor vehicle at all times while the vehicle is in use or operation upon any public highway. A sticker shall be affixed to each such number plate to denote the expiration date of the registration, unless the commissioner authorizes the sticker, or other evidence of the period of the registration, to be placed elsewhere or carried in such motor vehicle. Such sticker may contain the corresponding letters and numbers of the registration and number plate. The commissioner may adopt

regulations, in accordance with chapter 54, to implement the provisions of this **[**subsection**]** section.

Sec. 29. Subsection (b) of section 12-71 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

(b) Except as otherwise provided by the general statutes, property subject to this section shall be valued at the same percentage of its then actual valuation as the assessors have determined with respect to the listing of real estate for the same year, except that any antique, rare or special interest motor vehicle, as defined in section 14-1, as amended by this act, shall be assessed at a value of not more than five hundred dollars. The owner of such antique, rare or special interest motor vehicle may be required by the assessors to provide reasonable documentation that such motor vehicle is an antique, rare or special interest motor vehicle, provided any motor vehicle for which special number plates have been issued pursuant to section 14-20, as amended by this act, shall not be required to provide any such documentation. The provisions of this section shall not include money or property actually invested in merchandise or manufacturing carried on out of this state or machinery or equipment which would be eligible for exemption under subdivision (72) of section 12-81 once installed and which cannot begin or which has not begun manufacturing, processing or fabricating; or which is being used for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing or being used for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis or being used for measuring or testing or metal finishing or in the production of motion pictures, video and sound recordings.

Approved July 8, 2009

Public Act 09-196 (AN ACT CONCERNING MUNICIPAL ASSESSMENTS AND ASSESSMENT APPEALS.)

Section 1. Subsection (a) of section 12-111 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

(a) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of a lease to pay real property taxes and any person to whom title to such property has been transferred since the assessment date, claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to the board of assessment appeals. Such appeal shall be filed, in writing, on or before February twentieth. The written appeal shall include, but is not limited to, the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the board of assessment appeals, reason for the appeal, appellant's estimate of value, signature of property owner, or duly authorized agent of the property owner, and date of signature. The board shall notify each aggrieved taxpayer who filed a written appeal in the proper form and in a timely manner, no later than March first immediately following the assessment date, of the date, time and place of the appeal hearing. Such notice shall be sent no later than seven calendar days preceding the hearing date except that the board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value greater than **[**five hundred thousand**]** one million dollars. The board shall, not later than March first, notify the appellant that the board has elected not to conduct an appeal hearing. An appellant whose appeal will not be heard by the board may appeal directly to the Superior Court pursuant to section 12-117a. The board shall determine all **[**such**]** appeals for which the board conducts an appeal hearing and send written notification of the final determination of such appeals to each such person within one week after such determination has been made. Such written notification shall include information describing the property owner's right to appeal the determination of such board. Such board may equalize and adjust the grand list of such town and may increase or decrease the assessment of any taxable property or interest therein and may add an assessment for property omitted by the assessors which should be added thereto; and may add to the grand list the name of any person omitted by the assessors and

owning taxable property in such town, placing therein all property liable to taxation which it has reason to believe is owned by such person, at the percentage of its actual valuation, as determined by the assessors in accordance with the provisions of sections 12-64 and 12-71, from the best information that it can obtain, and if such property should have been included in the declaration, as required by section 12-42 or 12-43, it shall add thereto twenty-five per cent of such assessment; but, before proceeding to increase the assessment of any person or to add to the grand list the name of any person so omitted, it shall mail to such person, postage paid, at least one week before making such increase or addition, a written or printed notice addressed to such person at the town in which such person resides, to appear before such board and show cause why such increase or addition should not be made. When the board increases or decreases the gross assessment of any taxable real property or interest therein, the amount of such gross assessment shall be fixed until the assessment year in which the municipality next implements a revaluation of all real property pursuant to section 12-62, unless the assessor increases or decreases the gross assessment of the property to (1) comply with an order of a court of jurisdiction, (2) reflect an addition for new construction, (3) reflect a reduction for damage or demolition, or (4) correct a factual error by issuance of a certificate of correction. Notwithstanding the provisions of this subsection, if, prior to the next revaluation, the assessor increases or decreases a gross assessment established by the board for any other reason, the assessor shall submit a written explanation to the board setting forth the reason for such increase or decrease. The assessor shall also append the written explanation to the property card for the real estate parcel whose gross assessment was increased or decreased.

Sec. 2. Section 12-63b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009*):

(a) The assessor or board of assessors in any town, at any time, when determining the present true and actual value of real property as provided in section 12-63, which property is used primarily for the purpose of producing rental income, exclusive of such property used solely for residential purposes, containing not more than six dwelling units and in which the owner resides, **[**and with respect to which property there is insufficient data in such town based on current bona fide sales of comparable property which may be considered in determining such value,**]** shall determine such value on the basis of an appraisal which shall include to the extent applicable with respect to such property, consideration of each of the following methods of appraisal: (1) Replacement cost less depreciation, plus the market value of the land, (2) **[**the gross income multiplier method as used for similar property and (3)**]** capitalization of net income based on market rent for similar property, and (3) a sales comparison approach based on current bona fide sales of comparable property. The provisions of this section shall not be applicable with respect to any housing assisted by the federal or state government except any such housing for which the federal assistance directly related to rent for each unit in such housing is no less than the difference between the fair market rent for each such unit in the applicable area and the amount of rent payable by the tenant in each such unit, as determined under the federal program providing for such assistance.

(b) For purposes of subdivision **[**(3)**]** (2) of subsection (a) of this section and, generally, in its use as a factor in any appraisal with respect to real property used primarily for the purpose of producing rental income, the term "market rent" means the rental income that such property would most probably command on the open market as indicated by present rentals being paid for comparable space. In determining market rent the assessor shall consider the actual rental income applicable with respect to such real property under the terms of an existing contract of lease at the time of such determination.

Sec. 3. Section 12-63c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009*):

(a) In determining the present true and actual value in any town of real property used primarily for purposes of producing rental income, the assessor, which term whenever used in this section shall include assessor or board of assessors, **[**shall have power to require, subject to the conditions in subsection (b) of this section,**]** may require in the conduct of any appraisal of such property pursuant to the capitalization of net income method, as provided in section 12-63b, as amended by this act, that the owner of such property annually submit **[**or make available**]** to the assessor not later than the first day of June, on a form provided by the assessor not later than forty-five days before said first day of June, the best available information disclosing the actual rental and rental-related income and operating expenses applicable to such property. Submission of such information may be required whether or not the town is conducting a revaluation of all real property pursuant to section 12-62. Upon determination that there is good cause, the assessor may grant an extension of not more than thirty days to file such information, if the owner of such property files a request for an extension with the assessor not later than May first.

(b) Any such information related to actual rental and rental-related income and operating expenses and not already a matter of public record which is submitted or made available to the assessor shall not be subject to the provisions of section 1-210.

(c) If upon receipt of information as required under subsection (a) of this section the assessor finds that such information does not appear to reflect actual rental and rental-related income or operating expenses related to the current use of such property, additional verification concerning such information may be requested by the assessor. All information received by the assessor under subsection (a) of this section shall be subject to audit by the assessor or a designee of the assessor. Any person claiming to be aggrieved by the action of the assessor hereunder may appeal the actions of the assessor to the board of assessment appeals and the Superior Court as otherwise provided in this chapter.

(d) Any owner of such real property required to submit or make available information to the assessor in accordance with subsection (a) of this section for any assessment year, who fails to submit such information or fails to make it available as required under said subsection (a) or who submits information or makes it available in incomplete or false form with intent to defraud, shall be subject to a penalty **[**assessment**]** equal to a ten per cent increase in the assessed value of such property for such assessment year. Notwithstanding the provisions of this subsection, an assessor or board of assessment appeals shall waive such penalty if the owner of the real property required to submit the information is not the owner of such property on the assessment date for the grand list to which such penalty is added. Such assessor or board may waive such penalty upon receipt of such information in any town in which the legislative body adopts an ordinance allowing for such a waiver.

Sec. 4. Subsection (c) of section 12-62 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(c) The following shall be available for public inspection in the assessor's office, in the manner provided for access to public records in subsection (a) of section 1-210, not later than the date written notices of real property valuations are mailed in accordance with subsection (f) of this section: (1) Any criteria, guidelines, price schedules or statement of procedures used in such revaluation by the assessor or by any revaluation company that the assessor designates to perform mass appraisal or field review functions, all of which shall continue to be available for public inspection until the town's next revaluation becomes effective; and (2) a compilation of all real property sales in each neighborhood for the twelve months preceding the date on which each revaluation is effective, the selling prices of which are representative of the fair market values of the properties sold, which compilation shall continue to be available for public inspection for a period of not less than twelve months immediately following a revaluation's effective date. If the assessor changes any property valuation as determined by the revaluation company, the assessor shall document, in writing, the reason for such change and shall append such written explanation to the property card for the real estate parcel whose revaluation was changed. Nothing in this

subsection shall be construed to permit the assessor to post a plan or drawing of a dwelling unit of a residential property's interior on the Internet or to otherwise publish such plan or drawing.

Sec. 5. *(Effective July 8, 2009)* Section 1 of public act 09-60 shall take effect from passage and be applicable to assessment years commencing on or after October 1, 2008.

Sec. 6. Section 8 of public act 06-148 is repealed. (*Effective July 8, 2009*)

Approved July 8, 2009

Public Act 09-213 (AN ACT CONCERNING LAND RECORDS.)

Section 1. Section 12-174 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

Any person, as owner in whole or in part of, or fiduciary having control of, or interest in, any real estate, may file with the tax collector, at any time within ninety days from the date when the first installment of a tax, or the whole tax in case installments are not authorized, has become due, and within thirty days from the date when the second or any succeeding installment of a tax, all previous installments of which have been paid, has become due, an affidavit showing in detail the existence of unusual financial or other circumstances which justify deferring collection of the tax laid upon such real estate. On receipt of such affidavit, which shall request that the collection of such tax be deferred, the tax collector shall, with **[**his**]** the tax collector's recommendations thereon, refer the same to the selectmen if a town not consolidated with a city or borough, to the common council or mayor and board of aldermen if a city, to the warden and burgesses if a borough or to the governing board if any other municipality, for authority to continue the lien securing such tax for a period not exceeding fifteen years. If action granting such authority is taken within sixty days from the receipt thereof, but not otherwise, the tax collector shall make out and file, within the first year after the first installment of the tax, or the whole tax in case installment payments are not authorized, has become due, a certificate containing the information required in section 12-173, and the town clerk shall record such certificate; provided, (1) the tax collector shall notify the owner of such real estate of the intent to file a lien by mail not later than fifteen days prior to the filing of such lien, and (2) if such affidavit is approved with respect to any installment, the succeeding installments, if any, shall become due and payable from the due date of such installment, and such certificate shall be made out and recorded to secure payment of all unpaid installments of such tax. Failure to notify such owner of the intent to file a lien shall not affect the validity of the lien. Each tax, the lien for which has been continued by certificate under the provisions of this section, shall not be subject to interest as provided by section 12-146. Each lien continued by certificate under the provisions of this section shall be subject to foreclosure at any time, but shall be invalid after the expiration of fifteen years from the date of recording the certificate continuing the same, unless an action of foreclosure has been commenced within such time. After the expiration of such period of fifteen years, if such action has not been commenced, the **[**town clerk**]** tax collector then in office shall, upon the request of any interested person, discharge such lien of record by **[**noting on the margin thereof the words "Discharged by operation of law", together with the date and his signature**]** filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records.

Sec. 2. Section 12-175 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

In addition to the method of procuring the continuance of the lien provided in section 12-174, as amended by this act, the tax collector of any municipality may continue any tax lien upon any item of real estate by making out a certificate containing the information required by the provisions of section 12-173. Each certificate authorized by the provisions of this section shall be filed in the office of the town clerk of the town in which such real estate is situated not later than two years after the first installment of the tax, or the whole tax in case installment payments are not authorized, has become due, and the town clerk shall record such certificate in the land records of such town, provided the tax collector shall notify the owner of such real estate of the intent to file a

lien by mail not later than fifteen days prior to the filing of such lien. Failure to notify such owner shall not affect the validity of the lien. Each such tax, as it may have been increased by interest, fees and charges provided for by law, shall remain a lien upon such real estate from the date of the filing of such certificate; and any tax lien so continued, when the amount due has been paid, may be discharged by a certificate of the then tax collector **[**of taxes**]** recorded in such land records; but any tax lien upon private property which has been recorded in the land records of any town for more than fifteen years from the due date of the tax shall be invalid, and such property shall be free from the encumbrance of such lien, unless an action of foreclosure has been commenced during such period of fifteen years and a notice of lis pendens filed for record, and the **[**town clerk**]** tax collector shall, if no such notice has been filed, upon the request of any interested person, discharge such lien of record by **[**noting on the margin of such record the words, "Discharged by operation of law"**]** filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records.

Sec. 3. Subsection (c) of section 47-70a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

(c) Notwithstanding any other provision of this chapter or the condominium instruments, the designation of the agent for the service of process named in the declaration may be changed from time to time by recording in the land records wherein the declaration is recorded the instrument for designation of an agent for service of process, which if the association is incorporated, shall be a copy of the instrument transmitted to the Secretary of the State or if not incorporated, an instrument including the same information as such an instrument for designation of agent. In addition, the instrument for designation shall refer to the volume and first page of the original condominium instruments. **[**and a marginal notation thereon shall be made by the town clerk of such change. **]**

Sec. 4. Subsection (e) of section 47-270 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

(e) The association shall, during the month of January in each year, file in the office of the town clerk of the municipality or municipalities where such common interest community is located a certificate setting forth the name and mailing address of the officer of the association or the managing agent from whom a resale certificate may be requested, and shall, thereafter, file such a certificate within thirty days of any change in the name or address of such officer or agent. The town clerk shall **[**keep such certificate on file in his office and make it available for inspection**]** record such certificate in the land records.

Sec. 5. Subsection (d) of section 49-13 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

(d) Upon deposit of the balance of indebtedness with the clerk, such judgment shall issue, which judgment shall, within thirty days thereafter, be recorded in the land records of the town in which the property is situated, and the encumbrance created by the mortgage, foreclosure judgment, attachment, lis pendens or other lien shall be null and void and totally discharged. The town clerk of the town in which the real estate is situated shall, upon the request of any person interested, **[**endorse on the record of the encumbrance or lien the words "discharged by judgment of the Superior Court", and list the volume and page number in the land records where the judgment is recorded**]** record a discharge of such encumbrance in the land records.

Sec. 6. Section 49-88 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

A lien on real estate arising under the provisions of section 49-86 shall not continue in force as a lien for a longer period than fifteen years after the date thereof unless within said period an action on the bond in connection with which the notice of lien was filed has been prosecuted to effect and a judgment lien against the surety filed according to law. All liens on real estate which have expired under the provisions of this section shall be deemed dissolved and the real estate shall be

free from any lien or encumbrance by reason of the same and the town clerk of the town in which the real estate is situated shall, upon the request of any person interested, **[**endorse on the record of the notice of lien the words "discharged by operation of law"**]** discharge such lien of record by recording a discharge of lien in the land records.

Sec. 7. Section 49-90 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

If any lien arising under the provisions of section 49-86 has been made and the plaintiff has withdrawn his suit or has been nonsuited or final judgment has been rendered against him, or if such suit has not been returned, or if for any reason such lien has become of no effect, the clerk of the court to which such suit has been made returnable shall, upon the request of any person interested, issue a certificate in accordance with the facts, which certificate may be filed in the office of the town clerk, and such town clerk shall **[**note on the margin of the record where such lien is recorded**]** record such certificate in the land records.

Sec. 8. Section 49-91 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

In any proceeding wherein a lien has been filed pursuant to the provisions of section 49-86, if the plaintiff therein has received satisfaction for his claim, or final judgment has been rendered against him thereon, or when for any reason the lien has become of no effect, the plaintiff or his attorney, at the request of any person interested in the estate liened or in having the lien removed, shall **[**lodge**]** file a certificate with the town clerk that the lien is removed. Each such certificate shall be recorded **[**at length in a book kept for that purpose**]** by the town clerk **[**as a part of**]** in the land records of the town wherein the property affected by the release is located or wherein the notice of lien was filed.

Sec. 9. Section 52-322 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

When the estate of any person has been attached in any proceeding wherein a certificate of such attachment or a copy of the writ or proceeding is required by law to be filed in the office of the town clerk, and the plaintiff therein has received satisfaction for **[**his**]** the plaintiff's claim, or final judgment has been rendered against **[**him**]** the plaintiff thereon, or when for any reason such attachment has become of no effect, such plaintiff or **[**his**]** the plaintiff's attorney, at the request of any person interested in the estate attached or in having the attachment lien removed, shall **[**lodge**]** file a certificate with such town clerk that such attachment is dissolved and such lien removed. Each such certificate shall be recorded **[**at length in a book kept for that purpose**]** by such town clerk **[**as a part of**]** in the land records of the town wherein the property affected by the release is located or wherein the certificate of attachment was filed.

Sec. 10. Section 52-324 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

If an attachment, such as is set forth in section 52-322, as amended by this act, has been made and the plaintiff has withdrawn **[**his**]** the plaintiff's suit or has been nonsuited or final judgment has been rendered against **[**him**]** the plaintiff, or if such suit has not been returned, or if for any reason such attachment has become of no effect, the clerk of the court to which such suit has been made returnable shall, upon the request of any person interested, issue a certificate in accordance with the facts, which certificate may be filed in the office of the town clerk, and **[**shall by**]** such town clerk **[**be noted on the margin of the record where such attachment is recorded**]** shall record such certificate in the land records.

Sec. 11. Section 52-327 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

No attachment of real estate shall continue in force as a lien for a longer period than fifteen years after the date thereof unless within said period the action in which such attachment was made has been prosecuted to effect and a judgment lien filed according to law. All attachments of real estate which have expired as a lien by the provisions of this section shall be deemed dissolved and the real estate shall be free from any lien or encumbrance by reason of the same and the town clerk of the town in which such real estate is situated shall, upon the request of any person interested, **[**endorse on the record of such attachment the words "discharged by operation of law"**]** discharge such attachment lien by recording a discharge of lien in the land records.

Sec. 12. Section 49-92d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

The town clerk of the town in which the purchaser's lien is filed shall, upon request of any person having an interest in the real estate covered by that lien, **[**cause to be entered upon the land records a notation that the lien and, if applicable, the lis pendens or notice of foreclosure, is discharged by operation of law**]** discharge such lien and, if applicable, the lis pendens or notice of foreclosure, by recording in the land records a discharge of lien and, if applicable, a discharge of lis pendens or notice of foreclosure, provided the purchaser's lien has expired by a provision of the statute of limitations, and (1) no lis pendens or notice of foreclosure of the lien has been filed with that town clerk, or (2) if a lis pendens or notice of foreclosure has been so filed or recorded and a certificate, issued by the clerk of the court to which the notice referred after the return day of the foreclosure action, **[**and**]** indicating that no such foreclosure action remains pending and that no judgment has been entered in the action in that court, has been filed for record with the town clerk.

Approved July 8, 2009

Public Act 09-226 (AN ACT EXEMPTING REGIONAL PLANNING ORGANIZATIONS FROM PAYMENT OF LOCAL PROPERTY TAXES.)

Section 1. Section 12-81 of the general statutes is amended by adding subdivision (77) as follows (*Effective October 1, 2009*, *and applicable to assessment years commencing on or after October 1, 2009*):

(NEW) (77) Real property belonging to, or held in trust for, a regional council of elected officials established under sections 4-124c to 4-124f, inclusive, a regional council of governments established under sections 4-124i to 4-124p, inclusive, or a regional planning agency organized under sections 8-31a to 8-37b, inclusive, provided (A) such property is used to advance the official duties of such council or agency, and (B) the exemption for such property is approved by the municipality in which such property is located.

Approved July 8, 2009

Public Act 09-231 (AN ACT CONCERNING REGIONALISM.)

Section 1. (NEW) (*Effective October 1, 2009*) (a) As used in this section, "legislative body" means the council, commission, board, body or town meeting, by whatever name it may be known, having or exercising the general legislative powers and functions of a municipality and "municipality" means any town, city or borough, consolidated town and city or consolidated town and borough.

(b) Notwithstanding any provision of the general statutes or any special act, municipal charter or home rule ordinance, the chief elected officials of two or more municipalities that are members of the same federal economic development district, established under 42 USC 3171, may initiate a process for such municipalities to enter into an agreement to promote regional economic development and share the real and personal property tax revenue from new economic

development. Such agreement shall provide that the municipalities agree not to compete for new economic development and shall specify the types of new economic development projects subject to the agreement. The agreement shall also have terms providing for (1) identification of areas for (A) new economic development, (B) open space and natural resource preservation, and (C) transit oriented development, including housing; (2) capital improvements, including the shared use of buildings and other capital assets; (3) regional energy consumption, including strategies for cooperative energy use and development of distributive generation and sustainable energy projects; and (4) promotion and sharing of arts and cultural assets. The agreement shall also include terms providing for at least three municipal cooperative programs and at least three educational cooperative programs, including, but not limited to, the following: (A) Collective bargaining, (B) purchasing cooperatives, (C) health care pooling with each other or the state, (D) regional shared school curriculum and special education services, through regional educational service centers, established under section 10-66a of the general statutes, and (E) any other initiatives mutually agreed upon. Each municipality that is party to the agreement shall participate in at least one municipal cooperative program and one educational cooperative program. The provisions of this section shall not be construed to require each municipality that is party to the agreement to participate in all municipal cooperative programs and educational cooperative programs described in the agreement.

(c) The agreement shall be prepared pursuant to negotiations and shall contain all provisions on which there is mutual agreement between the municipalities. The agreement shall establish procedures for amendment, termination and withdrawal. The negotiations shall include an opportunity for public participation. The agreement shall be approved by each municipality that is a party to the agreement by resolution of the legislative body.

(d) The municipality in which real property with new economic development is located that is subject to shared revenue pursuant to an agreement under this section shall maintain a separate list describing such properties. The mill rate used to determine the amount of taxes imposed on such new economic development shall be the mill rate of the municipality in which the development is located.

Approved July 8, 2009

Public Act 09-234 (AN ACT CONCERNING CHANGES TO ECONOMIC DEVELOPMENT STATUTES AND INFRASTRUCTURE ENHANCEMENTS AT THE UNITED STATES NAVAL SUBMARINE BASE-NEW LONDON.)

Sec. 9. Section 5 of public act 08-2 of the November 24 special session is repealed and the following is substituted in lieu thereof (*Effective July 9, 2009*):

(a) For purposes of this section, "municipality" means any town, consolidated town and city, consolidated town and borough, borough, district as defined in section 7-324 of the general statutes, and any city not consolidated with a town.

(b) On or before December 31, 2009, any municipality, by ordinance adopted by its legislative body, may establish a one-time amnesty program for persons owing any tax, assessment, fee, fine or other payment to such municipality. Such program may (1) apply to any unpaid or partially paid taxes, fees, assessments, including those for special districts, fines, including those for alleged violations of any municipal ordinance, or other payments required to be paid to such municipality, (2) provide for full or partial forgiveness of interest, penalties, fines, costs or other fees due on such unpaid or partially paid taxes, fees, assessments, fines or other payments, (3) limit the applicability of such program to a time period prior to the institution of such program during which such unpaid or partially paid taxes, fees, assessments, fines or other payments were levied by such municipality, (4) provide exclusions for persons who fail to meet criteria that such municipality may set for eligibility for such program, and (5) establish such other terms as such municipality may deem necessary to conduct such program effectively and efficiently.

(c) No municipality may make such program available for a period of time in excess of ninety calendar days. Such municipality shall apply the terms of such program in the same manner to each person owing any tax, assessment, fee, fine or other payment to such municipality.

(d) Notwithstanding the provisions of section 12-144b, a municipality that has established a program pursuant to subsection (b) of this section may choose to apply any payments received pursuant to said program toward payment of any outstanding taxes levied on a specific property and need not apply such payments first to the oldest outstanding tax.

Approved July 9, 2009

Public Act 09-236 (AN ACT ESTABLISHING A LAND VALUE TAXATION PILOT PROGRAM.)

Section 1. (NEW) (*Effective July 1, 2009*) (a) The Secretary of the Office of Policy and Management shall establish a pilot program in a single municipality whereby the municipality selected shall develop a plan for implementation of land value taxation that (1) classifies real estate included in the taxable grand list as (A) land or land exclusive of buildings, or (B) buildings on land; and (2) establishes a different mill rate for property tax purposes for each class, provided the higher mill rate shall apply to land or land exclusive of buildings. The different mill rates for taxable real estate in each class shall not be applicable to any property for which a grant is payable under section 12-19a or 12-20a of the general statutes.

(b) To be eligible for the program a municipality shall (1) be a distressed municipality, as defined in subsection (b) of section 32-9p of the general statutes; (2) have a population of not more than twenty-six thousand; and (3) have a city manager and city council form of government. The secretary shall establish an application procedure and any other criteria for the program. The secretary shall not select a municipality for the pilot program unless the legislative body of the municipality has approved the application. The secretary shall send a notice of selection for the pilot program to the chief executive officer of the municipality.

(c) After receipt of the notice of selection provided by the Secretary of the Office of Policy and Management pursuant to subsection (b) of this section, the chief executive officer of such municipality shall appoint a committee consisting of relevant taxpayers and stakeholders to prepare a plan for implementation of land value taxation. Such plan shall (1) provide a process for implementation of differentiated tax rates; (2) designate geographic areas of the municipality where the differentiated rates shall be applied; and (3) identify legal and administrative issues affecting the implementation of the plan. The chief executive officer, the assessor and the tax collector of the municipality shall have an opportunity to review and comment on the plan. On or before December 31, 2009, and upon approval of the plan by the legislative body, the plan shall be submitted to the joint standing committees of the General Assembly having cognizance of matters relating to planning and development and to finance, revenue and bonding.

Approved July 1, 2009

Special Act 09-4 (AN ACT CONCERNING THE BOUNDARY LINE BETWEEN THE TOWN OF WATERTOWN AND THE CITY OF WATERBURY.)

Sec. 6. *(Effective May 20, 2009 and applicable to assessment years commencing on or after October 1, 2008)*

(a) Taxes levied on real and personal property located in the territory that becomes part of the city of Waterbury, pursuant to sections 1 and 2 of this act, on the grand list of the town of Watertown for October 1, 2008, payable on July 1, 2009, or January 1, 2010, shall be collected by the town of Watertown and deposited in its treasury. All taxes, liens and unpaid taxes from such grand list and all prior grand lists shall be the property of Watertown, and said town may collect such taxes in the same manner as if said territory had not been set off from said town. As of October 1, 2009, the city of Waterbury shall assess and tax said real and personal property on the grand list of October 1, 2009, and thereafter in like manner and to the same extent as any other property within the city of Waterbury, in accordance with the provisions of the general statutes.

(b) Taxes levied on real and personal property located in the territory that becomes part of the town of Watertown, pursuant to sections 1 and 2 of this act, on the grand list of the city of Waterbury on October 1, 2008, payable on July 1, 2009, or January 1, 2010, shall be collected by the city of Waterbury and deposited in its treasury. All taxes, liens and unpaid taxes from such grand list and all prior grand lists shall be the property of the city of Waterbury, and said city may collect such taxes as if said territory had not been set off from said city. As of October 1, 2009, the town of Watertown shall assess and tax said real and personal property on the grand list of October 1, 2009, and thereafter to the same extent as any other property within the town of Watertown, in accordance with the provisions of the general statutes.

(c) Any real or personal property tax appeal involving the territory or personal property located thereon affected by sections 1 to 6, inclusive, of this act pending at the time of the respective boundary line changes provided in sections 1 and 2 of this act before the board of assessment appeals for either the city of Waterbury or the town of Watertown regarding the grand list of October 1, 2008, shall be completed in the town assessing such property under such grand list. Any decision on any such appeal may be appealed to the Superior Court in accordance with the general statutes as if the town line changes contained in sections 1 and 2 of this act had not been made.

Approved May 20, 2009

Special Act 09-5 (AN ACT CONCERNING THE THOMPSONVILLE FIRE DISTRICT.)

Section 1. Section 4 of number 460 of the special acts of 1935, as amended by number 161 of the special acts of 1937 and number 481 of the special acts of 1953, is amended to read as follows (*Effective May 20, 2009*):

(a) The annual district meeting of The Thompsonville Fire District shall be held on the second or third Thursday of May of each year beginning May, 1954, and notices of such annual meetings and any special meetings which may be called shall be made in the manner prescribed for town meetings. The said Thompsonville Fire District is created a body politic and corporate by the name of The Thompsonville Fire District, and through said board of fire commissioners shall have perpetual succession and shall be a person in law capable of suing and being sued, pleading and being impleaded, purchasing, holding and conveying real and personal estate requisite for the purposes of maintaining a department and for the protection of property within said district from fire and making appropriations for the same, and may, at regular meetings, lay taxes upon ratable estate within the limits of said district for the purposes and objects authorized by **[**this act**]** number 460 of the special acts of 1935, as amended by number 161 of the special acts of 1937 and number 481 of the special acts of 1953 and this section.

(b) The following shall be electors of the district: (1) Any person residing within the limits of the district and qualified to vote in the affairs of the town of Enfield; and (2) any citizen of the United States of the age of eighteen, or more, who is liable to the district for taxes assessed against such citizen. Electors may vote on any matter or question at an annual or special meeting of the district.

Approved May 20, 2009

Special Act 09-11 (AN ACT ESTABLISHING THE GREENWAY COMMONS IMPROVEMENT DISTRICT IN THE TOWN OF SOUTHINGTON.)

Section 1. (*Effective July 1, 2009*) (a) For purposes of this section:

(1) "District" means that certain real property, situated in the town of Southington, the county of Hartford and the state of Connecticut, the Greenway Commons Improvement District, a body politic and corporate, subject to sections 7-324 to 7-329, inclusive, of the general statutes, except as otherwise provided in this section consisting of the area bounded and described as follows: Beginning at a point on the easterly streetline of Water Street at the northwesterly corner of land now or formerly of Edward A. Piteo (tax map 110, lot 172), thence running westerly across Water Street to the westerly streetline of Water Street, thence running northerly along the westerly streetline of Water Street and across Mill Street to the northerly streetline of Mill Street, thence running easterly along the northerly streetline of Mill Street to the easterly boundary of the greenway, thence running southerly along the easterly boundary of the greenway to the southwesterly corner of land now or formerly of the Town of Southington (tax map 111, lot 25), thence running South 56º-21'-12" East 94. 40 feet, thence running South 89º-07'-42" East 24. 96 feet, all along land now or formerly of the Town of Southington, (tax map 111, lot 25), thence running South 03º-28'-48" West 123. 40 feet along land now or formerly of The Southington Young Men's Christian Association, Incorporated (tax map 111, lot 16), thence running southerly across High Street to the northeasterly corner of land now or formerly of Ideal Forging (tax map 99, lot 151), thence running South 02º-04'-12" East 147. 70 feet along the westerly streetline of North Liberty Street, thence running South 84º-34'-58" West 148. 88 feet along land now or formerly of J. Robert Britton et al (tax map 111, Lot 1), thence running South 01º-58'-23" West 296. 76 feet along land now or formerly of J. Robert Britton et al (tax map 111, lot 1), land now or formerly of Nancy L. Rich (tax map 100, lot 88), and land now or formerly of The Sons of Italy (tax map 100, lot 85), each in part, thence running southerly across Center Street to the southerly streetline of Center Street, thence running westerly along the southerly streetline of Center Street crossing South Center Street and continuing westerly along the southerly streetline of Center Street to the northwesterly corner of land now or formerly of John A. Muir, Jr. (tax map 99, lot 145), thence running South 13º-38'-17" West 76. 05 feet along land now or formerly of John A. Muir, Jr. (tax map 99, lot 145), thence running North 73º-20'-43" West 155. 42 feet, thence running South 19º-23'-57" West 54. 65 feet, thence running North 73º-20'-43" West 83 feet more or less, all along land now or formerly of John A. Muir, Jr. (tax map 99, lot 142), thence running northerly 55 feet more or less along the centerline of the Quinnipiac River, thence running South 73º-20'-43" East 65 feet more or less, thence running North 19º-23'-57" East 67. 42 feet, all along land now or formerly of Marek Nowogrodzki (tax map 99, lot 147), thence running westerly along the southerly streetline of Center Street to the centerline of the Quinnipiac River, thence running northerly across Center Street and thence continuing northeasterly 740 feet more or less, along the centerline of the Quinnipiac River to the northwesterly corner of land now or formerly of Edward A. Piteo (tax map 110, lot 172), thence running North 63º-31'-43" West 133 feet more or less along land now or formerly of Edward A. Piteo (tax map 110, lot 172) to the point of beginning. The project boundaries shall also include any off-site locations mandated by any permitting agency for improvements associated with the project.

(2) "Voter" means (A) any person who is an elector of the district, (B) any citizen of the United States of the age of eighteen years or more who, jointly or severally, is liable to the district for taxes assessed against such citizen on an assessment of not less than one thousand dollars on the last-completed grand list of such district, as the case may be, or who would be so liable if not

entitled to an exemption under subdivision (17), (19), (22), (23) or (26) of section 12-81 of the general statutes, or (C) any holder of record of an interest in real property within the district.

(3) "Bonds" means bonds, notes or other obligations authorized by this section.

(b) (1) Upon the petition of fifteen or more persons eligible to vote in the town of Southington, specifying the district for any or all of the purposes set forth in this section, the town manager of such town shall call a meeting of the voters to act upon such petition, which meeting shall be held at such place within such town and such hour as the town manager designates, not later than thirty days after such petition has been received by the town manager. Such meeting shall be called by publication of a written notice of the same, signed by the town manager, at least fourteen days before the time fixed for such meeting in two successive issues of some newspaper published or circulated in such town. Not later than twenty-four hours before such meeting, (A) two hundred or more voters or ten per cent of the total number of voters of such proposed district, whichever is less, may petition the town manager, in writing, for a referendum of the voters of such proposed district, or (B) the town manager in his or her discretion may order a referendum of the voters of such proposed district, on the sole question of whether the proposed district should be established. Any such referendum shall be held not less than seven or more than fourteen days after the receipt of such petition or the date of such order, on a day to be set by the town manager for a vote by paper ballots or by a "yes" or "no" vote on the voting machines, during the hours between twelve o'clock noon and eight o'clock p. m. ; except that such town may, by vote of its town council, provide for an earlier hour for opening the polls but not earlier than six o'clock a. m. , notwithstanding the provisions of any special act. If voters representing at least two-thirds of the assessments of holders of record within the proposed district cast votes in such referendum in favor of establishing the proposed district, the town manager shall reconvene such meeting not later than seven days after the day on which the referendum is held. Upon approval of the petition for the proposed district by voters representing at least two-thirds of the assessments of holders of record within the proposed district present at such meeting, or if a referendum is held, upon the reconvening of such meeting after the referendum, the voters, upon the vote of voters representing a majority of assessments of holders of record within the proposed district, shall choose necessary officers therefor to hold office until the first annual meeting thereof; and the district shall, upon the filing of the first report filed in the manner provided in subsection (c) of section 7-325 of the general statutes, thereupon be a body corporate and politic and have the powers provided in sections 7-324 to 7-329, inclusive, of the general statutes, not inconsistent with the general statutes or this section, in relation to the objects for which it was established, that are necessary for the accomplishment of such objects, including the power to lay and collect taxes. The clerk of such district shall cause its name and a description of its territorial limits and of any additions that may be made thereto to be recorded in, and a caveat be placed upon, the land records of the town of Southington.

(2) At the meeting called for the purpose of establishing the district as provided in subdivision (1) of this subsection, the voters may establish the district for any or all of the following purposes: To extinguish fires, to light streets, to plant and care for shade and ornamental trees, to plan, lay out, acquire, construct, maintain and finance roads, sidewalks, crosswalks, drains, sewers and sewage treatment facilities, utility improvements and connections, parking facilities, open space, bulkhead repairs, dredging and construction, environmental remediation and other infrastructure improvements and to acquire, construct, maintain and regulate the use of recreational facilities, to plan, lay out, acquire, construct, reconstruct, repair, maintain, supervise and manage a flood or erosion control system, and to plan, lay out, acquire, construct, maintain, operate, finance and regulate the use of a community water system, all as hereinafter referred to as the "improvements". The district may contract with a town, city, borough or other district for carrying out any of the purposes or the purchase or sale of any of the improvements for which such district was established.

(3) At the meeting called for the purpose of establishing the district as provided in subdivision (1) of this subsection, the voters shall fix the date of the annual meeting of the voters for the election of district officers and the transaction of such other business as may properly come before such

annual meeting. At such organizational meeting of the district, the voters shall elect four directors, provided, upon its organization and at all times thereafter, one additional director may be appointed by the town council of the town of Southington. From such directors, the voters shall elect at the organizational meeting a president, vice-president, a clerk and a treasurer to serve until the first annual meeting for the election of officers and thereafter such officers shall be elected annually. Not fewer than three members of the board of directors shall be residents of the state of Connecticut. Subject to the provisions of subdivision (4) of this subsection, not fewer than fifteen voters of the district shall constitute a quorum for the transaction of business at such organizational meeting of the district; and if fifteen voters are not present at such meeting, the town manager may adjourn such meeting from time to time, until at least fifteen voters are present. Special meetings of the district may be called on the application of ten per cent of the total number of voters of such district or twenty of the voters of such district, whichever is less, or by the president or any three directors upon giving notice as provided in this subdivision. Any special meeting called on the application of the voters shall be held not later than twenty-one days after receiving such application. Notice of the holding of the annual meeting and all special meetings shall be given by publication of a notice of such meetings in a newspaper having a general circulation in such district at least ten days before the day of such meetings, signed by the president or any three directors, which notice shall designate the time and place of such meetings and the business to be transacted thereat. Two hundred or more persons or ten per cent of the total number of voters of such district, whichever is less, may petition the clerk of such district, in writing, at least twenty-four hours prior to any such meeting, requesting that any item or items on the call of such meeting be submitted to the voters not less than seven or more than fourteen days thereafter, on a day to be set by the district meeting or, if the district meeting does not set a date, by the board of directors, or a vote by paper ballots or by a "yes" or "no" vote on the voting machines, during the hours between twelve o'clock noon and eight o'clock p. m. , except that any district may, by vote of its board of directors, provide for an earlier hour for opening the polls but not earlier than six o'clock a. m. The paper ballots or voting machine ballot labels, as the case may be, shall be provided by the clerk. When such a petition has been filed with the clerk, the president, after completion of other business and after reasonable discussion shall adjourn such meeting and order such vote on such item or items in accordance with the petition; and any item so voted may be rescinded in the same manner. The clerk shall phrase such item or items in a form suitable for printing on such paper ballots or ballot labels. Subject to the provisions of subdivision (4) of this subsection, not fewer than fifteen voters of the district shall constitute a quorum for the transaction of business at any meeting of the district; and if fifteen voters are not present at such meeting, the president of the district or, in such president's absence, the vice-president, may adjourn such meeting from time to time, until at least fifteen voters are present; and all meetings of the district where a quorum is present may be adjourned from time to time by a vote of a majority of the voters voting on the question. At any annual or special meeting, the voters may, by a majority vote of those present, discontinue any purposes for which the district is established or undertake any additional purpose or purposes enumerated in subdivision (2) of this subsection.

(4) (A) A quorum for the transaction of business at the meeting called for the purpose of establishing the district, as provided in subdivisions (1) and (3) of this subsection, shall be either fifteen voters of such district or a majority of the holders of record of interests in real property within such district, as long as the assessments of such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district. If fifteen voters or a majority of the holders of record of interests in real property within such district are not present at such meeting or the assessments of such holders of record constitute less than one-half of the total of assessments for all interests in real property within such district, the town manager may adjourn such meeting, from time to time, until at least fifteen voters or a majority of the holders of record of interests in real property within such district are present and the assessments of such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district.

(B) For the transaction of business at any other meeting of the district, a quorum shall be either fifteen voters of the district or a majority of the holders of record of interests in real property within

such district, as long as the assessments for such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district. If fifteen voters or a majority of the holders of record of interests in real property within such district are not present at such meeting or the assessments of such holders of record constitute less than one-half of the total assessments for all interests in real property within such district, the president of the district, or in such president's absence, the vice-president, may adjourn such meeting, from time to time, until at least fifteen voters or a majority of the holders of record of interests in real property within such district are present and the assessments of such holders of record constitute more than one-half of the total of assessments for all interests in real property within such district.

(5) In any case in which an action for a vote by the voters of the district is to be initiated by the petition of such voters, in addition to such other requirements as the general statutes or any special act may impose, such petition shall be on a form prescribed or approved by the clerk of such district, and each page of such petition shall contain a statement, signed under penalties of false statement, by the person who circulated the same, setting forth such circulator's name and address, and stating that each person whose name appears on said page signed the same in person in the presence of such circulator, that the circulator either knows each such signer or that the signer satisfactorily identified himself to the circulator and that all the signatures on said page were obtained not earlier than six months prior to the filing of said petition. Any page of a petition which does not contain such a statement by the circulator shall be invalid. Any circulator who makes a false statement in the statement hereinbefore provided shall be subject to the penalty provided for false statement. No petition shall be valid for any action for a vote by the voters at any regular or special district meeting unless such petition shall be circulated by a voter eligible to vote in such district.

(c) Whenever the officers of such district vote to terminate its corporate existence and whenever a petition signed by ten per cent of the total voters of such district or twenty of the voters of such district, whichever is less, applying for a special meeting to vote on the termination of the district is received by the clerk, the clerk shall call a special meeting of the voters of such district, the notice of which shall be signed by the officers thereof, by advertising the same in the same manner as provided in section 7-325 of the general statutes. Not later than twenty-four hours before any such meeting, two hundred or more voters or ten per cent of the total number of voters, whichever is less, may petition the clerk of the district, in writing, that a referendum on the question of whether the district should be terminated be held in the manner provided in section 7-327 of the general statutes. If, at such meeting, a two-thirds majority of the voters present vote to terminate the corporate existence of the district, or, if a referendum is held, two-thirds of the voters casting votes in such referendum vote to terminate the corporate existence of the district, the officers shall proceed to terminate the affairs of such district. The district shall pay all outstanding indebtedness and turn over the balance of the assets of such district to the town of Southington, if the legislative body of the town authorizes such action. No district shall be terminated under this subsection until all of its outstanding indebtedness is paid unless the legislative body of the town of Southington agrees, in writing, to assume such indebtedness. On completion of the duties of the officers of such district, the clerk shall cause a certificate of the vote of such meeting to be recorded in the land records of the town of Southington and the clerk shall notify the Secretary of the Office of Policy and Management.

(d) (1) For purposes of voting at meetings held by such district, any tenant in common of any interest in real property shall have a vote equal to the fraction of such tenant in common's ownership of such interest. Any joint tenant of any interest in real property shall vote as if each such tenant owned an equal fractional share of such real property. A corporation shall have its vote cast by the chief executive officer of such corporation, or such officer's designee. Any entity that is not a corporation shall have its vote cast by a person authorized by such entity to cast its vote. No owner shall have more than one vote.

(2) No holder of record of an interest in real property shall be precluded from participating in any district meeting or referendum because of the form of entity that holds such interest, whether such holder of record is (A) a corporation, partnership, unincorporated association, trustee, fiduciary,

guardian, conservator or other form of entity, or any combination thereof, or (B) an individual who holds interests jointly or in common with another individual or individuals, or with any one or more of the entities listed in subparagraph (A) of this subdivision.

(e) Notwithstanding any provision of the general statutes, including sections 7-324 to 7-329, inclusive, of the general statutes, the district shall have the power to assess, levy and collect benefit assessments upon the land and buildings in the district which, in its judgment, are benefited by the improvements.

(f) (1) Notwithstanding any provision of the general statutes, including sections 7-324 to 7-329, inclusive, of the general statutes, the district shall have the power to fix, revise, charge, collect, abate and forgive reasonable taxes, fees, rents and benefit assessments, and other charges for the cost of the improvements, financing costs, operating expenses and other services and commodities furnished or supplied to the real property in the district in accordance with the applicable provisions of the general statutes which apply to districts established under section 7-325 of the general statutes, and this section and in the manner prescribed by the district. Notwithstanding any provision of the general statutes, the district may make grants for, or pay the entire cost of any improvements, including the costs of financing such improvements, capitalized interest and the funding of any reserve funds necessary to secure such financing or the debt service of bonds or notes issued to finance such costs, from taxes, fees, rents, benefit assessments or other revenues and may assess, levy and collect said taxes, fees, rents or benefit assessments concurrently with the issuance of bonds, notes or other obligations to finance such improvements based on the estimated cost of the improvements prior to the acquisition or construction of the improvements or upon the completion or acquisition of the improvements.

(2) Notwithstanding any provision of the general statutes, whenever the district constructs, improves, extends, equips, rehabilitates, repairs, acquires or provides a grant for any improvements or finances the cost of such improvements, such proportion of the cost or estimated cost of the improvements and financing thereof as determined by the district, may be assessed by the district, herein referred to as "benefit assessments", in the manner prescribed by such district, upon the property benefited by such improvements and the balance of such costs shall be paid from the general funds of the district. The district may provide for the payment of such benefit assessments in annual installments, not exceeding thirty, and may forgive such benefit assessments in any single year without causing the remainder of installments of benefit assessments to be forgiven. Benefit assessments to buildings or structures constructed or expanded after the initial benefit assessment may be assessed as if the new or expanded buildings or structures had existed at the time of the original benefit assessment.

(3) In order to provide for the collection and enforcement of its taxes, fees, rents, benefit assessments and other charges, the district is hereby granted all the powers and privileges with respect thereto as districts organized pursuant to section 7-325 of the general statutes, and as held by the town of Southington or as otherwise provided in this section. Such taxes, fees, rents or benefit assessments, if not paid when due, shall constitute a lien upon the premises served and a charge against the owners thereof, which lien and charge shall bear interest at the same rate as delinquent property taxes. Each such lien may be continued, recorded and released in the manner provided for property tax liens and shall take precedence over all other liens or encumbrances except a lien for taxes of the town of Southington. Each such lien may be continued, recorded and released in the manner provided for property tax liens.

(4) The budget, taxes, fees, rents, benefit assessments and any other charges of the district of general application shall be adopted and revised by the board at least annually no more than thirty days before the beginning of the fiscal year, in accordance with the procedures to be established by the board, at a meeting called by the board, assuring that interested persons are afforded notice and an opportunity to be heard. The board shall hold at least two public hearings on its schedule of fees, rates, rents, benefit assessments and other charges or any revision thereof before adoption, notice of which shall be delivered to the town manager of the town of Southington and be published in at least two newspapers of general circulation in the town of Southington at least ten

days in advance of the hearing. No later than the date of the publication, the board shall make available to the public and deliver to the town manager of the town of Southington the proposed schedule of fees, rates, rents, benefit assessments and other charges. The procedures regarding public hearing and appeal, provided by section 7-250 of the general statutes, shall apply for all benefit assessments made by the district, except that the board shall be substituted for the water pollution control authority. Should the benefit assessments be assessed and levied prior to the acquisition or construction of the improvements, then the amount of the benefit assessments shall be adjusted to reflect the actual cost of the improvements, including all financing costs, once the improvements have been completed, should the actual cost be greater than or less than the estimated costs. Benefit assessments shall be due and payable at such times as are fixed by the board, provided the district shall give notice of such due date not less than thirty days prior to such due date by publication in a newspaper of general circulation in the town of Southington and by mailing such notice to the owners of the property assessed at their last-known address.

(g) (1) Notwithstanding any provision of the general statutes, including sections 7-324 to 7-329, inclusive, of the general statutes, whenever the district has authorized the acquisition or construction of the improvements or has made an appropriation therefor, the district may authorize the issuance of up to ten million dollars of bonds, notes or other obligations to finance the cost of the improvements, the creation and maintenance of reserves required to sell the bonds and the cost of issuance of the bonds, provided no bonds shall be issued prior to the district entering into an interlocal agreement with the town of Southington, in accordance with the procedures provided by section 7-339c of the general statutes, including at least one public hearing on the proposed agreement and ratification by the town council. The bonds may be secured as to both principal or interest by (A) the full faith and credit of the district, (B) fees, revenues or benefit assessments, or (C) a combination of subparagraphs (A) and (B) of this subdivision. Such bonds shall be authorized by resolution of the board. The district is authorized to secure such bonds by the full faith and credit of the district or by a pledge of or lien on all or part of its revenues, fees or benefit assessments. The bonds of each issue shall be dated, shall bear interest at the rates and shall mature at the time or times not exceeding thirty years from their date or dates, as determined by the board, and may be redeemable before maturity, at the option of the board, at the price or prices and under the terms and conditions fixed by the board before the issuance of the bonds. The board shall determine the form of the bonds, and the manner of execution of the bonds, and shall fix the denomination of the bonds and the place or places of payment of principal and interest, which may be at any bank or trust company within the state of Connecticut and other locations as designated by the board. In case any officer whose signature or a facsimile of whose signature shall appear on any bonds or coupons shall cease to be an officer before the delivery of the bonds, the signature or facsimile shall nevertheless be valid and sufficient for all purposes the same as if the officer had remained in office until the delivery.

(2) While any bonds issued by the district remain outstanding, the powers, duties or existence of the district shall not be diminished or impaired in any way that will affect adversely the interests and rights of the holders of the bonds. Bonds issued under this section, unless otherwise authorized by law, shall not be considered to constitute a debt of the state of Connecticut or the town of Southington, or a pledge of the full faith and credit of the state of Connecticut or the town of Southington, but the bonds shall be payable solely by the district or as special obligations payable from particular district revenues. Any bonds issued by the district shall contain on their face a statement to the effect that neither the state of Connecticut nor the town of Southington shall be obliged to pay the principal of or the interest thereon, and that neither the full faith and credit or taxing power of the state of Connecticut or the town of Southington is pledged to the payment of the bonds. All bonds issued under this section shall have and are hereby declared to have all the qualities and incidents of negotiable instruments, as provided in title 42a of the general statutes.

(h) (1) The board may authorize that the bonds be secured by a trust agreement by and between the district and a corporate trustee, which may be any trust company or bank having the powers of a trust company within the state of Connecticut. The trust agreement may pledge or assign the revenues. Either the resolution providing for the issuance of bonds or the trust agreement may

contain covenants or provisions for protecting and enforcing the rights and remedies of the bondholders as may be necessary, reasonable or appropriate and not in violation of law.

(2) All expenses incurred in carrying out the trust agreement may be treated as a part of the cost of the operation of the district. The pledge by any trust agreement or resolution shall be valid and binding from time to time when the pledge is made; the revenues or other moneys so pledged and then held or thereafter received by the board shall immediately be subject to the lien of the pledge without any physical delivery thereof or further act; and the lien of the pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the board, irrespective of whether the parties have notice thereof. Notwithstanding any provision of the Uniform Commercial Code, neither this subsection, the resolution or any trust agreement by which a pledge is created need be filed or recorded except in the records of the board, and no filing need be made under title 42a of the general statutes.

(i) Bonds issued under this section are hereby made securities in which all public officers and public bodies of the state of Connecticut and its political subdivisions, all insurance companies, trust companies, banking associations, investment companies, executors, administrators, trustees and other fiduciaries may properly and legally invest funds, including capital in their control and belonging to them; and such bonds shall be securities which may properly and legally be deposited with and received by any state or municipal officer or any agency or political subdivision of the state of Connecticut for any purpose for which the deposit of bonds of the state of Connecticut is now or may hereafter be authorized by law.

(j) Bonds may be issued under this section without obtaining the consent of the state of Connecticut or the town of Southington, and without any proceedings or the happening of any other conditions or things other than those proceedings, conditions or things that are specifically required thereof by this section, and the validity of and security for any bonds issued by the district shall not be affected by the existence or nonexistence of the consent or other proceedings, conditions or things.

(k) The district and all its receipts, revenues, income and real and personal property shall be exempt from taxation and benefit assessments and the district shall not be required to pay any tax, excise or assessment to or from the state of Connecticut or any of its political subdivisions. The principal and interest on bonds or notes issued by the district shall be free from taxation at all times, except for estate and gift, franchise and excise taxes, imposed by the state of Connecticut or any political subdivision thereof, provided nothing in this section shall act to limit or restrict the ability of the state of Connecticut or the town of Southington to tax the individuals and companies, or their real or personal property or any person living or business operating within the boundaries of the district.

(l) The board shall at all times keep accounts of its receipts, expenditures, disbursements, assets and liabilities, which shall be open to inspection by a duly appointed officer or duly appointed agent of the state of Connecticut or the town of Southington. The fiscal year of the district shall begin on July first and end on the following June thirtieth or as otherwise established by section 7-327 of the general statutes. The district shall be subject to an audit of its accounts in the manner provided in the general statutes.

(m) (1) At such time as any construction or development activity financed by bonds issued by the district is taking place, the clerk of the district shall submit project activity reports quarterly to the Secretary of the Office of Policy and Management and to the chairpersons of the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding.

(2) The district shall take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by the district. Such information shall be provided to any existing residents and to all prospective residents of the district. The district shall furnish each developer of a residential development within the district with sufficient copies of such information to provide each prospective initial

purchaser of property in such district with a copy, and any developer of a residential development within the district, when required by law to provide a public offering statement, shall include a copy of such information relating to the public financing and maintenance of improvements in the public offering statement.

(n) (1) This section shall be deemed to provide an additional, alternative and complete method of accomplishing the purposes of this section and exercising the powers authorized hereby and shall be deemed and construed to be supplemental and additional to, and not in derogation of, powers conferred upon the district by law and particularly by sections 7-324 to 7-329, inclusive, of the general statutes; provided insofar as the proceedings of this section are inconsistent with any general statute or special act, or any resolution or ordinance of the town of Southington, this section shall be controlling.

(2) Except as specifically provided in this section, all other statutes, ordinances, resolutions, rules and regulations of the state of Connecticut and the town of Southington shall be applicable to the property, residents and businesses located in the district. Nothing in this section shall in any way obligate the town of Southington to pay any costs for the acquisition, construction, equipping or operation and administration of the improvements located within the district or to pledge any money or taxes to pay debt service on bonds issued by the district except as may be agreed to in any interlocal agreements executed by the town of Southington and the district.

(o) At the option of the town of Southington by vote of the town council of the town of Southington, the district shall be merged into the town of Southington if no bonds are issued by the district not later than four years after the effective date of this section or after the bonds authorized by this section are no longer outstanding and any property which is owned by the district shall be distributed to the town of Southington.

(p) This section, being necessary for the welfare of the town of Southington and its inhabitants, shall be liberally construed to effect the purposes hereof.

Approved July 2, 2009