

CHAPTER 203*

PROPERTY TAX ASSESSMENT

Sec. 12-81c. Municipal option to exempt certain motor vehicles. The legislative body of any municipality may, by ordinance, exempt from personal property taxation (1) any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for profit, (2) any property owned by a nonprofit ambulance company, and (3) any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person, provided the legislative body of the municipality adopts a definition of such vehicle.

Sec. 12-40. Notice requiring declaration of personal property. The assessors in each town, except as otherwise specially provided by law, shall, on or before the fifteenth day of October annually, post on the signposts therein, if any, or at some other exterior place near the office of the town clerk, or publish in a newspaper published in such town or, if no newspaper is published in such town, then in any newspaper published in the state having a general circulation in such town, a notice requiring all persons therein liable to pay taxes to bring in a declaration of the taxable personal property belonging to them on the first day of October in that year in accordance with section 12-41 and the taxable personal property for which a declaration is required in accordance with section 12-43.

Sec. 12-41. Filing of declaration. (a) **Definitions.** “Municipality”, whenever used in this section, includes each town, consolidated town and city, and consolidated town and borough.

(b) **Motor Vehicles.** (1) For assessment years commencing prior to October 1, 2023, no person required by law to file an annual declaration of personal property shall include in such declaration motor vehicles that are registered in the office of the state Commissioner of Motor Vehicles. With respect to any vehicle subject to taxation in a town other than the town in which such vehicle is registered, pursuant to section 12-71, information concerning such vehicle may be included in a declaration filed pursuant to this section or section 12-43, or on a report filed pursuant to section 12-57a.

(2) For assessment years commencing on or after October 1, 2023, any person required to file an annual declaration of tangible personal property shall include in such declaration the motor vehicle listing, pursuant to subdivision (2) of subsection (f) of section 12-71, of any motor vehicle owned by such person. If, after the annual deadline for filing a declaration, a motor vehicle is deemed personal property by the assessor, such motor vehicle shall be added to the declaration of the owner of such vehicle or included on a new declaration if no declaration was submitted in the prior year. The value of the motor vehicle shall be determined pursuant to section 12-63. If applicable, the value of the motor vehicle for the current assessment year shall

be prorated pursuant to section 12-71b, and shall not be considered omitted property, as defined in section 12-53, or subject to a penalty pursuant to subsection (f) of this section.

(c) **Property included. Confidentiality of commercial and financial information.** The annual declaration of the tangible personal property owned by such person on the assessment date, shall include, but is not limited to, the following property: Machinery used in mills and factories, cables, wires, poles, underground mains, conduits, pipes and other fixtures of water, gas, electric and heating companies, leasehold improvements classified as other than real property and furniture and fixtures of stores, offices, hotels, restaurants, taverns, halls, factories and manufacturers. Tangible personal property does not include a sign placed on a property indicating that the property is for sale or lease. On and after October 1, 2023, tangible personal property shall include motor vehicles listed on the schedule of motor vehicle plate classes recommended pursuant to section 12-71d. Commercial or financial information in any declaration filed under this section, except for commercial or financial information which concerns motor vehicles, shall not be open for public inspection but may be disclosed to municipal officers for tax collection purposes.

(d) **Form.** For assessment years commencing on or after October 1, 2023, the Office of Policy and Management shall, in consultation with the Connecticut Association of Assessing Officers, prescribe a form for the annual declaration of personal property.

(e) **Electronic filing.** Any person required by law to file an annual declaration of personal property may sign and file such declaration electronically, provided the municipality in which such declaration is to be filed (1) has the technological ability to accept electronic signatures, and (2) agrees to accept electronic signatures for annual declarations of personal property.

(f) **Penalty.** (1) Any person who fails to file a declaration of personal property on or before the first day of November, or on or before the extended filing date as granted by the assessor pursuant to section 12-42 shall be subject to a penalty equal to twenty-five per cent of the assessment of such property; (2) any person who files a declaration of personal property in a timely manner, but has omitted property, as defined in section 12-53, shall be subject to a penalty equal to twenty-five per cent of the assessment of such omitted property. The penalty shall be added to the grand list by the assessor of the town in which such property is taxable; and (3) any declaration received by the municipality to which it is due that is in an envelope bearing a postmark, as defined in section 1-2a, showing a date within the allowed filing period shall not be deemed to be delinquent.

Sec. 12-85. Veterans' exemptions, residence and record ownership requirements. The words “any resident of this state”, when used in any section of the general statutes as applied to the eligibility of veterans or their relatives for tax exemption, mean a resident on the date of assessment of the property concerning which exemption is claimed, and record ownership of the property in question by husband or wife, or other claimant, on the date of assessment shall be held necessary to the exemption of all or any part of the ensuing tax.