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Reimbursement to Municipalities for Tax Reductions to Elderly Homeowners

Sec. 12-170aa-1. Application for reimbursement

(a) On or before the first day of July of each year, each municipality shall file a claim with the Secretary of the Office of Policy and Management for reimbursement for the loss of property tax revenue related to the tax reductions allowed under Section 12-170aa of the General Statutes. The claim shall be made on a form prescribed and furnished by the Secretary and shall be accompanied by such supporting information as the Secretary may require. The reimbursement claim shall include;

(1) A certification of the claim signed by the assessor and tax collector of the municipality;

(2) The names and addresses of those receiving a property tax reduction under Section 12-170aa; the amount of such reductions; and the amount of property tax revenue lost to the municipality due to such reductions; and

(3) Copies of all applications filed with the municipality as required by subsection (f) of Section 12-170aa and copies of any documentation submitted by claimants in support of their applications, as the secretary may require.

(b) A computer generated print-out may be substituted in lieu of the prescribed reimbursement claim for the information required in subdivision (2) of subsection (a) of this section.

(Effective May 23, 1986; amended March 30, 1999)

Sec. 12-170aa-2. Notification, reconsideration and certification of reimbursement

The Secretary of the Office of Policy and Management shall notify each municipality which has submitted a reimbursement claim of his acceptance or modification of the claim not later than the thirtieth day of June following its receipt. Any municipality aggrieved by the action of said Secretary may request a reconsideration within thirty days after receipt of such notification. Such request shall be made in writing and shall state the reason for such request. If the municipality has so requested, the Secretary shall, in his discretion, grant the municipality an oral hearing and shall provide ten days' notice of the time and place of the hearing. The Secretary shall notify the municipality in writing in his determination regarding the request for reconsideration.

(Effective May 23, 1986; amended March 30, 1999)

Sec. 12-170aa-3. Penalty forfeit

(a) In the event the Secretary of the Office of Policy and Management determines that a municipality is required to forfeit the amount specified as a penalty for failure to comply with the provisions of subsection (g) or subsection (i) of Section 12-170aa of the general statutes, he shall cause to be sent to the chief executive officer thereof a notification of the penalty amount due and a request for its prompt payment. The forfeit shall be required to be in the form of a bank check, certified check or money order made payable to the Treasurer of the State of Connecticut and forwarded to the Secretary of the Office of Policy and Management.

(b) The penalty pursuant to subsection (g) or subsection (i) of Section 12-170aa shall not be imposed by the Secretary with regard to a municipal claim for reimbursement or report of adjustments thereto that is required to be filed on or before the effective date of these regulations.

(Adopted effective March 1, 1999)

Sec. 12-170aa-4. Penalty waiver procedures

(a) The penalty pursuant to subsection (g) or subsection (i) of Section 12-170aa, may be waived by the Secretary of the Office of Policy and Management, provided he receives a written application for penalty waiver within thirty business days of the filing date for the reimbursement claim or report of adjustments thereto. Such application, which shall set forth the reason for the waiver request, shall be signed by the official responsible for filing such claim or report and co-signed by the chief executive officer of the municipality. It shall be established to the Secretary's satisfaction that the failure to file in a timely manner and in the form required, was due to reasonable cause and was not intentional or due to neglect. Examples of reasonable cause shall include, but not be limited to, the following:

(1) An Act of God;

(2) A vacancy in the position of the official responsible for filing the claim or report. Such vacancy, which may be due to death, serious illness or resignation, must have occurred within sixty days of the filing date for such claim or report;

(3) Failure regarding delivery of any such claim or report, provided it is established to the Secretary's satisfaction that a reasonable attempt to make timely delivery has been made;

(4) Administrative or technical problems encountered with regard to the filing of such claim or report, including but not limited to:

(A) Adoption of a computer system, or conversion to an alternate computer system, wherein serious problems concerning retrieval of the data to be submitted were not resolved prior to the filing date for such claim or report. It must be established to the Secretary's satisfaction that attempts to resolve such problems were undertaken within a reasonable period of time prior to such date;

(B) Failure on the part of the municipality to establish a mill rate within thirty days of date of the filing date for such claim;

(C) The enactment of legislation by the General Assembly in the session immediately preceding the filing date of such claim or report which would require a substantial recalculation of the amount of the reimbursement to be claimed or the amount of adjustments to be reported;

(D) Failure on the part of the municipality to receive from the Secretary, at least thirty days prior to said filing date, the forms necessary for submitting such claim or report.

(b) The Secretary shall promptly consider any such written application for penalty waiver and shall notify the applicants of his decision to grant or deny such waiver within fifteen business days.

(Adopted effective March 1, 1999)