

TOWN OF EAST WINDSOR

Ordinance Establishing a Tax Exemption for Exemption of Real and Personal Property Acquired by Certain Tax-Exempt Institutions

The following ordinance was adopted at a Special Town Meeting duly warned and held on October 17, 2019.

Section 1. Authorization to grant exemption.

Pursuant to Section 12-81b of the Connecticut General Statutes, a municipality may, by ordinance, provide that the property tax exemption applicable to certain tax-exemption corporations shall be effective as of the date of acquisition of such property to which the exemption applies.

Section 2. Qualifying property and institutions.

Any real or personal property acquired by a corporation organized and existing for the purpose of acquiring land and/or buildings and holding the same for purposes of historical preservation which corporation is exempt from taxation under Section 12-81(7) of the Connecticut General Statutes, shall be exempt from taxation as of the date of acquisition of such property; provided, however, that the reimbursement to be provided to the qualifying corporation is limited as set forth in § 3 herein.

Section 3. Application for reimbursement.

The qualifying corporation may apply for reimbursement for any tax paid either by the qualifying corporation for a period after the date of acquisition or paid by the prior owner for a period after the date of acquisition for which such qualifying corporation reimbursed such owner upon the transfer of title to the property. Said application for reimbursement must be made to the Tax Collector of the Town of East Windsor on a form prescribed by him/her not later than one year following the date of acquisition by the exempt corporation. If the application requests reimbursement for taxes paid by the prior owner for a period subsequent to the date of acquisition for which such qualifying corporation reimbursed such owner on transfer of title to the property, the applicant shall append to the application all documentation supporting said claim of reimbursement, including copies of checks and/or statements evidencing the amount that the qualifying corporation reimbursed the prior owner on transfer of title. Each application shall include a copy of the organization's letter of determination of exemption by the Internal Revenue Service for federal income tax. The Assessor may require further documentation verifying that the property has been used exclusively for its exempt tax purposes.

Section 4. Reimbursement of taxes paid.

If any amount shall have been paid on account of taxes upon real or personal property which is exempt from taxation hereunder, then upon application timely made as set forth in §3 above, the Treasurer of the Town is authorized and directed to refund to the exempt corporation, without interest, such portion of said amount as represents taxes for the period subsequent to the acquisition date.

Section 5. Acquisition date.

For purposes of this article, the acquisition date shall be the date of recording on the Town of East Windsor Land Records of the deed transferring title to the real and personal property to the tax-exempt corporation referenced in § 3 above.

Section 6. Effective date.

This ordinance shall apply to real and personal properties acquired by the qualifying exempt organization between January 1, 2018 and January 1, 2019. The tax exemption shall expire when the property is sold or no longer used exclusively for tax exempt purposes.

Said ordinance shall become effective fifteen (15) days from publication thereof. (October 24, 2019)

Ord. 19-03
Journal Inquirer
October 24, 2019

Attest: _____
Joanne M. Slater, CCTC
Town Clerk of East Windsor