

**Sec. 12-81. Exemptions.** The following-described property shall be exempt from taxation:

**(7) Property used for scientific, educational, literary, historical, charitable or open space land preservation purposes. Exception.** (A) Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes or for the purpose of preserving open space land, as defined in section 12-107b, for any of the uses specified in said section, that is owned by any such corporation, and the personal property of, or held in trust for, any such corporation, provided (i) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (ii) in 1965, and quadrennially thereafter, a statement shall be filed on or before November first with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. Such form shall be posted on the Internet web site of such assessor or board of assessors, if applicable. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes;

(B) On and after October 1, 2022, housing subsidized, in whole or in part, by federal, state or local government and housing for persons or families of low and moderate income shall not constitute a charitable purpose under this section. As used in this subdivision, "housing" shall not include real property used for housing belonging to, or held in trust for, any corporation organized exclusively for charitable purposes and exempt from taxation for federal income tax purposes, the primary use of which property is one or more of the following: (i) An orphanage; (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing for persons who are homeless, persons with a mental health disorder, persons with intellectual or physical disability or victims of domestic violence; (iv) housing for ex-offenders or for individuals participating in a program sponsored by the state Department of Correction or Judicial Branch; or (v) short-term housing operated by a charitable organization where the average length of stay is less than six months. The operation of such housing, including the receipt of any rental payments, by such charitable organization shall be deemed to be an exclusively charitable purpose. For the purposes of this subdivision, payments made by federal, state or local government for the treatment, support or care of individuals housed in the real property described in subparagraphs (B)(i) to (B)(v), inclusive, of this subdivision shall not constitute housing subsidies;

**(10) Property belonging to agricultural or horticultural societies.** Subject to the provisions of sections 12-87 and 12-88, property belonging to, or held in trust for, an agricultural or horticultural society incorporated by this state which is used in connection with an annual agricultural fair held by a nonprofit incorporated agricultural society of this state or any nonprofit incorporated society of this state carrying on or promoting any branch of agriculture, provided (A) said society shall pay cash premiums at such fair amounting to at least two hundred dollars,

(B) said society shall file with the Commissioner of Agriculture on or before the thirtieth of December following said fair a report in such detail as the commissioner may require giving the names of all exhibitors and the amount of premiums, with the objects for which they have been paid, which statement shall be sworn to by the president, secretary or treasurer of the society, (C) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof except reasonable compensation for services in the conduct of its affairs, and (D) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. For purposes of this subsection, "fair" means a bona fide agricultural exhibition designed, arranged and operated to promote, encourage and improve agriculture by offering premiums and awards for the best exhibits of two or more by the following branches of agriculture: Crops, livestock, poultry, dairy products and homemaking;

**(11) Property held for cemetery use.** Subject to the provisions of section 12-88, tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections 12-87 and 12-88, any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used, and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs, and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the assessor shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

**(12) Personal property of religious organizations devoted to religious or charitable use.** Personal property within the state owned by, or held in trust for, a Connecticut religious organization, whether or not incorporated, if the principal or income is used or appropriated for religious or charitable purposes or both;

**(13) Houses of religious worship.** Subject to the provisions of section 12-88, houses of religious worship, the land on which they stand, their pews, furniture and equipment owned by, or held in trust for the use of, any religious organization;

**(14) Property of religious organizations used for certain purposes.** Subject to the provisions of section 12-88, real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children,

a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes;

(15) **Houses used by officiating clergymen as dwellings.** Subject to the provisions of section 12-88, dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergymen;

(16) **Property of hospitals and sanatoriums.** Subject to the provisions of section 12-88, all property of, or held in trust for, any Connecticut hospital society or corporation or sanatorium, provided (A) no officer, member or employee thereof receives or, at any future time, shall receive any pecuniary profit from the operations thereof, except reasonable compensation for services in the conduct of its affairs, and (B) in 1967, and quadrennially thereafter, a statement shall be filed by such hospital society, corporation or sanatorium on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors;

(49) **Nonprofit camps or recreational facilities for charitable purposes.** Subject to the provisions of subdivision (7) of this section and section 12-88, real property and its equipment owned by or held in trust for any charitable corporation exclusively used as a nonprofit camp or recreational facility for charitable purposes; provided at least seventy-five per cent of the beneficiaries of its strictly charitable purposes using such property and equipment in each taxable year were bona fide residents of the state at the time of such use. During the month preceding the assessment date of the town or towns where such camp or facilities are located, such charitable corporation shall submit to the assessors of such town or towns a statement under oath in respect to such residence of such beneficiaries using such facilities during the taxable year ending with the month in which such statement is rendered, and, if the number of such beneficiaries so resident in Connecticut did not equal or exceed such seventy-five per cent, such real property and equipment shall not be exempt during the next ensuing taxable year. This subdivision shall not affect the exemption of any such real property or equipment of any such charitable corporation incorporated under the laws of this state granted prior to May 26, 1961, where such property and equipment was actually in use for such recreational purposes prior to said date;

**Sec. 12-87. Additional report. Property, when taxable.** During any year for which a report is not required by subdivisions (7), (10) and (11) of section 12-81, a report shall be filed during the time prescribed by law for the filing of assessment lists next succeeding the acquiring of property not theretofore made exempt by said subdivisions. Property otherwise exempt under any of said subdivisions and this section shall be subject to taxation until the requirements of said subdivisions and of this section have been complied with.

(1949 Rev., S. 1762.)

Cited. 144 C. 206; 169 C. 454.

Cited. 2 CA 152.

Educational societies must file for tax exemption under Sec. 12-81(7). 3 CS 387. Cited. 4 CS 459.

**Sec. 12-87a. Quadrennial property tax exemption statements; extension of time to file.** Whenever any organization claiming exemption from property tax under the provisions of subdivision (7), (10), (11) or (16) of section 12-81 has not filed within the time prescribed, a quadrennial statement concerning such claim for exemption as required in said subdivisions, the assessor or board of assessors of the municipality in which the property is situated, upon receipt of proof of substantial compliance by such organization with the requirements concerning submission of such statement, may allow an extension of time not exceeding sixty days within which such statement may be filed, provided whenever an extension of time is so allowed, such organization shall pay a fee of thirty-five dollars for late-filing to the municipality in which the property with respect to which such statement is submitted is situated.

(P.A. 79-51, S. 1, 2; P.A. 90-271, S. 5, 24; P.A. 98-242, S. 2, 9.)

History: P.A. 90-271 made a technical change; P.A. 98-242 changed requirement that the Office of Policy and Management approve extension requests to require approval by local assessors, effective June 8, 1998.

**Sec. 12-88. When property otherwise taxable may be completely or partially exempted.** Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefor by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation.

(1949 Rev., S. 1763.)

Cited. 119 C. 57; 125 C. 59. Property used as residence for teachers is used for "other purposes". 138 C. 347. Cited. 144 C. 206. Burden is on claimant to file report establishing its right to exemption. 158 C. 138. Apartment used exclusively to house medical personnel in close proximity to hospital is tax-exempt despite fact rent is collected from the tenants. 160 C. 370. Cited. 169 C. 454; 172 C. 439. Prior cases misread Sec. 12-81 to require that the property for which tax exemption is sought produce no rent, profits or income, and restriction relating to "rents, profits or income" is only relevant if the property is not being used for charitable or other exempt purpose by reason of the absence of suitable buildings or improvements thereon, if construction of such buildings or improvements is in progress; property taxes may be apportioned based on the physical use of the subject property, but where charitable and noncharitable aspects of nonprofit skilled nursing facility are fully integrated and intertwined, the facility does not qualify for apportionment. 290 C. 695.

Cited. 2 CA 152; 9 CA 448.

Burden on plaintiff to show property used exclusively for one of the purposes specified. 4 CS 459. Monthly payment made by inmate or Department of Correction to halfway house is not rent, but is in furtherance of charitable purpose of providing inmates transition into society. 47 CS 520.

**Sec. 12-88a. Application of property tax to real property acquired by a quasi-public agency but not held or used for purposes of such quasi-public agency.** (a) As used in this section, “quasi-public agency” has the meaning as provided in subdivision (1) of section 1-120.

(b) Notwithstanding any other provision of the general statutes exempting real property owned by a quasi-public agency from municipal property taxation, any real property acquired by a quasi-public agency for future use which is not during an assessment year held or used in furtherance of one or more purposes of such quasi-public agency under any provision of the general statutes or any other public purpose shall be subject to property taxation for such assessment year in the municipality in which such property is located provided each of the following conditions is satisfied: (1) Such property has been owned of record by the quasi-public agency for a period of at least one year prior to and including the assessment date for such assessment year, (2) such property is used during such assessment year for an income producing purpose, (3) such property would be subject to real property taxation under this chapter but for its ownership by the quasi-public agency, and (4) grants or payments in lieu of property taxes are not otherwise being made to the municipality with respect to such property by the quasi-public agency, the state or any other person pursuant to law or any agreement with such municipality.

(P.A. 03-246, S. 1.)

History: P.A. 03-246 effective October 1, 2003, and applicable to assessment years commencing on or after that date.

**Sec. 12-89. Assessors or boards of assessors to determine exemptions.** (a) The assessor or board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements and applications filed pursuant to sections 12-81 and 12-87 and determine what part, if any, of the property claimed to be exempt is in fact exempt. The assessor or board of assessors shall place a valuation upon any such property found to be taxable. Any property acquired by any tax-exempt organization after October first shall first become exempt on the assessment date next succeeding the date of acquisition. For assessment years commencing on or after October 1, 2022, if the board of assessors determines that property claimed to be exempt is taxable, the board of assessors shall state upon its records the rationale for such determination.

(b) Upon the denial in whole or in part of a statement or application inspected pursuant to subsection (a) of this section, the assessor or board of assessors shall mail a written notice of such denial to the last known address of the taxpayer or organization. Such notice shall be mailed not earlier than the assessment date and not later than the tenth calendar day immediately

following the date on which the assessor or board of assessors signs and attests to the grand list pursuant to section 12-55. Such notice shall include (1) the gross assessed valuation of the property, the amounts of any exemption granted and the net taxable valuation of the property, and (2) a statement that the taxpayer or organization may appeal the decision of the assessor or board of assessors pursuant to subsection (c) of this section.

(c) Any taxpayer or organization filing a tax-exempt statement or application for exemption, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such taxpayer or organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal therefrom to the superior court for the judicial district in which such property is situated.

(1949 Rev., S. 1764; 1961, P.A. 367; P.A. 76-436, S. 302, 681; P.A. 78-280, S. 1, 127; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4-6; 95-283, S. 40, 68; P.A. 99-215, S. 24, 29; P.A. 00-18, S. 1, 3; P.A. 22-73, S. 2; 22-74, S. 10.)

History: 1961 act provided that property acquired between assessment dates by tax-exempt organization becomes exempt on list next succeeding acquisition; P.A. 76-436 substituted superior court for court of common pleas and included judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; P.A. 95-283 replaced board of tax review with board of assessment appeals and provided that appeals of board decisions be made to the judicial district of Hartford-New Britain instead of the district in which the town or city is situated, effective July 6, 1995 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 99-215 replaced "judicial district of Hartford" with "judicial district of New Britain", effective June 29, 1999; P.A. 00-18 provided that property acquired by a tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition, and provided that appeals from action of board be taken in the judicial district where the property is situated, effective July 1, 2000; P.A. 22-73 added requirement concerning statement by board of assessors re rationale for determination that property is taxable and made technical changes, effective July 1, 2022, and applicable to assessment years commencing October 1, 2022; P.A. 22-74 designated existing provisions re inspection of statements as Subsec. (a) and in same substituted "assessor or board of assessors" for "board of assessors", substituted "statements and applications" for "statements", and deleted "from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall" re organizations filing statements and applications, added Subsec. (b) re mailing of written notice to taxpayer or organization upon denial of statement or application, designated existing provisions re appeals as Subsec. (c), and in same substituted "taxpayer or organization" for "organization", and substituted "tax-exempt statement or application for exemption" for "tax-exempt statement", and made technical changes, effective October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022.

Cited. 135 C. 231. Legislative history of property tax exemption statute. 158 C. 138. Cited. 192 C. 434; 234 C. 169.

Section limited to specific types of Connecticut organizations exempted under Sec. 12-81(7), (10) and (11) and required to file quadrennial statements; others must use other appeal procedures. 32 CS 140.

**Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax.** Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section 12-81, may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form is then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.

(P.A. 86-101, S. 1, 2.)

History: P.A. 86-101 effective May 6, 1986, and applicable in any municipality to the assessment year commencing October 1, 1986, and each assessment year thereafter.

Cited. 228 C. 375.