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**ARTICLE 16, Exemption of Real and Personal Property Acquired by Certain Tax-Exempt Institutions [Adopted 02- -2014]**

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**§ 16-7. 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.

**§ 16-8. Qualifying property and institutions.**

Any real or personal *property* acquired by a corporation, 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 §§ 16-9 and 16-10 herein.

**§ 16-9. Application for reimbursement.**

A qualifying corporation may submit an application for reimbursement for any tax paid either by the qualifying corporation for a period subsequent to the date of acquisition or paid by the prior owner for a period subsequent to 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 Suffield on a form prescribed by 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.

**§ 16-10. 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 §16-9 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.

**§ 16-11. Acquisition date.**

For purposes of this article, the acquisition date shall be the date of recording on the Suffield Land Records of the deed transferring title to the real and personal property to the tax-exempt corporation referenced in § 16-8 above.

**§ 16-12. Effective date.**

This article shall apply to real and personal properties acquired by a qualifying exempt organization on or after *September 1, 2013*.

The tax exemptions shall expire when the property is sold or no longer used exclusively for tax exempt purposes or on June 30, 2014 whichever is first to occur.