

AN ORDINANCE OF THE TOWN OF STONINGTON, CONNECTICUT, PROVIDING FOR A WAIVER OF THE PENALTY FOR NOT DISCLOSING INCOME AND RENTAL INCOME TO TOWN ASSESSOR.

WHEREAS, the State of Connecticut has passed Public Act 09-196, amending General Statute §12-63c, providing to the Tax Assessor or Board of Assessment Appeals the ability to waive the penalty for failure to disclose income and expense data by an owner when evidence is shown that said delinquent party is not the owner on the assessment date to which such penalty is to be added; and

WHEREAS, Public Act 09-196 provides that any municipality may adopt an ordinance allowing for such waiver; and

WHEREAS, the Town of Stonington wishes to adopt an ordinance pursuant to Public Act 09-196.

NOW THEREFORE, BE IT HEREBY ORDAINED BY THE LEGAL VOTERS OF THE TOWN OF STONINGTON IN LAWFUL TOWN MEETING DULY ASSEMBLED THAT:

Section 1. That the ordinances of the Town of Stonington be amended by adding a section to read as follows:

The Town Assessor, or the Town Board of Assessment Appeals, shall have the authority to waive any penalty pursuant to General Statute §12-63c(d), as may be amended from time to time, if:

- (1) The owner of the real property required to submit the income and expense information pursuant to General Statute §12-63c is not the owner of such property on the assessment date for the grand list to which such penalty is added; and
- (2) The Town Assessor, or the Town Board of Assessment Appeals, receives information proving such change in ownership.

Section 2. That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Section 3. If any provision of this ordinance or the application thereof is held to be invalid such invalidity shall not affect other provisions or applications of any other part of this ordinance which can be given effect without the invalid provisions of applications; and to this end the provisions of this ordinance and the various applications thereof are declared to be severable.

This Ordinance shall become effective following approval by Town Meeting and fifteen (15) days after publication in a newspaper having a substantial circulation within the Town of Stonington.

Adopted: June 30, 2010
Effective: July 21, 2010