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SCHALLER, J., dissenting. This appeal concerns the interpretation of Danbury Code § 18-20, adopted pursuant to the enabling statute, General Statutes § 12-81b. Section 18-20 contains the following key provision: “The tax-exempt organization shall be reimbursed for any tax paid by it for a period subsequent to the date of such acquisition and shall also be reimbursed for any tax paid by the prior owner for a period subsequent to the date of such acquisition for which such tax-exempt organization reimbursed the prior owner upon transfer of title to such property.” The majority interprets that provision to mean that the plaintiff taxpayer in this case is entitled to be reimbursed by the defendant city for all taxes paid by it to the city, including those that accrued prior to the plaintiff’s acquisition of the property and which pertained to a period running from the previous assessment date, October 1, 1991, to the day before the taxpayer acquired the property.

The trial court correctly determined that under the plain meaning of General Statutes § 12-89, a tax exemption would not apply until the first day of October following the date the property was acquired. The court further reasoned that § 12-81b allows municipalities to modify the effective date of a tax exemption to the date

of acquisition.

The city of Danbury, through Danbury Code § 18-20, adopted the modified date of tax exemption in General Statutes § 12-81b. The court concluded, construing the tax exemption sections strictly against the taxpayer, that Danbury Code “§ 18-20, the language providing for a refund to a tax-exempt organization for taxes paid for a period subsequent to the date of acquisition, refers to taxes accrued and owed past that date, not taxes that happen to have been paid past that date.” (Internal quotation marks omitted.)

The majority’s interpretation is not supported by the plain language of the code provision, and the enabling statute, § 12-81b, or by the statutory framework that governs assessment of property in Connecticut. The majority holds that an exempt taxpayer is not required to pay any taxes that happen to be owing after acquiring the property, even taxes validly assessed and accrued prior to acquisition.

“When interpreting a statute, courts should accord a statutory enactment its plain meaning. . . .” (Internal quotation marks omitted.) *Hyllen-Davey v. Plan & Zoning Commission*, 57 Conn. App. 589, 595, 749 A.2d 682, cert. denied, 253 Conn. 926, 754 A.2d 796 (2000). Nor may we, “by construction, read a provision into legislation that is not clearly stated therein.” (Internal quotation marks omitted.) *Id.* The trial court adhered to those guiding principles of statutory construction.

Danbury Code § 18-20 has meaning and is not superfluous in that it extends the exemption to the taxpayer for a period after purchase and before the next assessment date, at which time General Statutes § 12-89 becomes effective to deal with the exempt taxpayer’s property. Without General Statutes § 12-81b, as adopted in Danbury Code § 18-20, the exempt taxpayer would have to wait until the next assessment date after purchase for any exemption to occur. See General Statutes § 12-89.

As the majority points out, there is no question that the plaintiff is entitled to an exemption from taxation pursuant to § 12-81 (7) and no question that the plaintiff is entitled to an exemption under § 12-89 as of the next assessment date following acquisition. The majority states the issue in the case as “whether [under Danbury Code § 18-20] that exemption applies only to taxes *assessed* after the exempt entity acquired the property or to all taxes *billed* by the defendant city of Danbury after the exempt entity acquired the property.” (Emphasis in original.) The issue, in fact, is whether the exemption applies, as the city contends, only to taxes *accrued* with respect to the a portion of the assessment period after the plaintiff acquired the property or whether, as the plaintiff contends, the exemption applies to all taxes paid by the plaintiff, including those that accrued with

respect to the portion of the assessment period *before* the plaintiff acquired the property, when the taxes happen to be payable after the acquisition with regard to a portion of the city's fiscal year.

The Danbury Code and § 12-81b allow reimbursement of tax paid by the exempt organization “for any tax paid by it *for a period* subsequent to the date of such acquisition”; Danbury Code § 18-20; and “for any tax paid by the prior owner *for a period* subsequent to the . . . date [of acquisition] for which such tax-exempt organization reimbursed the prior owner upon the transfer of title to such property.” (Emphasis added.) *Id.* The language “for a period” has no meaning unless it refers to a portion of the assessment period during which taxes accrue. As our Supreme Court stated when reviewing this case prior to remand, “the ‘assessment date’ is the foundation of municipal taxing power. . . . [I]t is necessary to consider the date of assessment as the appropriate date, both for purposes of valuation of taxable property and for determining whether property is ‘taxable in the town’ involved.” *Interlude, Inc. v. Skurat*, 253 Conn. 531, 539, 754 A.2d 153 (2000) (interpreting General Statutes §§ 12-89, 12-111, 12-118 and 12-119). By its plain meaning, § 12-81b expressly provides an alternative exemption date, modifying the effective exemption from the assessment date to the acquisition date.

The statute and the code provision have meaning because they entitle the taxpayer to an exemption without waiting until the next assessment date. Any other interpretation would not give proper effect to the assessment period, on which municipal taxation is based, and would not give effect to the plain statutory language.

The interpretation of General Statutes § 12-81a by our Supreme Court in *Low Stamford Corp. v. Stamford*, 164 Conn. 178, 319 A.2d 369 (1972), undermines the majority's position. In *Low Stamford Corp.*, the Supreme Court addressed the reverse situation, involving the purchase of property by a nonexempt taxpayer from an exempt taxpayer. That court determined that the taxes *for the assessment year* should be apportioned on the basis of the acquisition date. The plaintiff was liable pro rata for taxes as assessed on the property for the period covering the date of acquisition to the new assessment. *Id.*, 184–85. The Supreme Court interpreted the reference to tax year as meaning the period of time that runs from assessment date to assessment date, rather than the city's fiscal year. Although the ordinance in the present case does not use the term tax year, the decision in *Low Stamford Corp.* supports the interpretation that the time period refers to a portion of the assessment year, the period following the assessment date, which clearly is “the foundation of municipal taxing power.” *Interlude, Inc. v. Skurat*, *supra*, 253

Conn. 539.

Accordingly, I would affirm the judgment of the trial court.
