

AN ORDINANCE AMENDING ORDINANCE #1789 ADOPTED SEPTEMBER 21, 2020 PERTAINING TO AN EXEMPTION FOR THE NORWICH ROMAN CATHOLIC DIOCESAN CORPORATION FROM THE PAYMENT OF TAXES ON CERTAIN PROPERTY LOCATED AT 25 OTIS STREET FROM THE DATE OF PURCHASE

WHEREAS, that certain property located at 25 Otis Street, Norwich, Connecticut was purchased by The Norwich Roman Catholic Diocesan Corporation on May 1, 2019 to be used for educational and charitable purposes; and,

WHEREAS, said property since May 1, 2019 has been used for educational and charitable purposes by The Norwich Roman Catholic Diocesan Corporation; and,

WHEREAS, said property was not considered to be tax exempt on the Grand List of October 1, 2018 and October 1, 2019; and,

WHEREAS, Connecticut General Statute Section 12-81(b) provides that any municipality may, by ordinance, provide that the property tax exemption authorized by any of subdivisions (7-16), inclusive, of section 12-81 shall be effective as of the date of acquisition of the property to which the exemption applies and shall, in such ordinance, provide procedure for reimbursement of the tax-exempt organization for any tax paid by it for a period subsequent to said date; and,

WHEREAS, Connecticut General Statute Section 12-81(7) provides that real property, owned by a corporation organized exclusively for educational purposes and used for educational purposes, shall be exempt from taxation; and,

WHEREAS, the Norwich Roman Catholic Diocesan Corporation subsequently filed an M-3 application with the Norwich Assessor for the real property located at 25 Otis Street to be eligible for the exemption based on its' use; and,

WHEREAS, the Assessor has approved the exempt status based on its current use; and,

WHEREAS, taxes on the October 1, 2018 Grand List, which covers the period of October 1, 2018 through September 30, 2019 were \$4,818.20; and,

WHEREAS, The Norwich Roman Catholic Diocesan Corporation has paid the real estate taxes on the October 1, 2018 Grand List for the property located at 25 Otis Street in the total amount of \$4,818.20; and,

WHEREAS, The Norwich Roman Catholic Diocesan Corporation, owned the property located at 25 Otis Street for a period of 212 days on the October 1, 2018 grand list; and,

WHEREAS, The Norwich Roman Catholic Diocesan Corporation would be entitled to a reimbursement in the amount of \$2,018.84.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORWICH that such property at 25 Otis Street be and hereby is exempted from the payment of any real estate taxes, interest or penalty due on the Grand List of October 1, 2018 from the date of purchase, May 1, 2019, and the Grand List of October 1, 2019, as approved by the City Assessor, or until said premises are no longer used by The Norwich Roman Catholic Diocesan Corporation for educational and charitable purposes and the City of Norwich shall reimburse The Norwich Roman Catholic Diocesan Corporation for any City of Norwich real estate taxes paid by it on the Grand List of October 1, 2018 for the period subsequent to May 1, 2019; which reimbursement shall be in the sum of \$2,018.84 for real estate taxes paid to the City of Norwich.

Mayor Peter Albert Nystrom
President Pro Tem Mark M. Bettencourt
Aldерwoman Stacy Gould