

2023 LEGISLATIVE SEMINAR

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WHAT BILLS DIDN'T PASS



- Why is that important?
 - Bills that don't pass may represent “coming attractions” for similar proposals in future years.
 - It is quite common for ideas and provisions from bills that don't pass during one legislative session to be proposed again in future sessions.
 - In the legislative process, bills often go through multiple iterations, revisions, and attempts before they are eventually passed into law.
 - If a bill doesn't pass in a particular session, it doesn't necessarily mean the idea or concept behind it is discarded entirely.
 - The legislative process is iterative, and lawmakers often use failed bills as stepping stones to refine their proposals and build consensus over time.

HOUSE BILL NO. 6558 - *AN ACT CONCERNING PROPERTY TAX ABATEMENT FOR CERTAIN FIRST-TIME HOME BUYERS.*

- This bill was structured as a local option:
 - It must be approved by the municipality's legislative body or, in a town in which the legislative body is a town meeting, by the board of selectmen.
 - Municipalities would be able to abate up to \$500 in property taxes per assessment year on a residential property owned by someone who purchased it with a Connecticut Housing Finance Authority-issued mortgage for first-time homebuyers.
 - The property must be encumbered by the mortgage.
 - The abatement may be for up to five assessment years.
 - Under the bill, a residential property is a single-family residential dwelling that is the owner's principal residence.
 - Passed the House but was not called for a vote in the Senate.

HOUSE BILL NO. 6806 - AN ACT AUTHORIZING THE DEFERRAL OF A PROPERTY REVALUATION.

- This bill was originally proposed to allow the Town of Wethersfield to delay the implementation of its revaluation from 10/1/2023 to 10/1/2024.
- During the session Middletown and Stamford were added to the proposed bill.
- Middletown and Stamford completed 10/1/2022 revaluations.
- Passed the House but was not called for a vote in the Senate.

SENATE BILL NO. 1128 - *AN ACT CONCERNING CERTAIN PROPERTY TAX EXEMPTIONS FOR VETERANS.*

- This bill proposed to increase by 1.5% the property tax exemption amounts set in statute otherwise referred to as “basic exemptions” (e.g. 1,000 to 1,015; 3,500 to 3,553).
- It appears the minimal 1.5% increase was being used as a “smoke screen” to hide the bill’s larger impact concerning veterans with a 100% disability rating.
- The bill would fully exempt for service members with a 100% disability rating, regardless of their income, either (1) a dwelling, and lot, they own and live in or (2) up to two motor vehicles they own or lease.
- The fiscal effect for most municipalities would have been significant (\$33.9 million revenue loss).

<C:\Users\brian\OneDrive\Documents\VeteransExemptionTable.docx>

SENATE BILL NO. 914 - AN ACT CONCERNING THE RECOVERY OF ATTORNEY'S FEES IN ACTIONS FOR WRONGFUL PROPERTY TAX ASSESSMENT.

- This bill would have amended CGS §12-119 (manifestly excessive) to add reasonable attorney's fees to the relief the Superior Court is explicitly authorized to award in a property owner's appeal of an illegal property tax assessment.
- Under the bill, the court may award these fees if it reduces the owner's property tax assessment.
- Under current law, the court is only explicitly authorized to award costs and other relief it deems just and equitable.
- By law, a property tax is illegal if (1) the property is untaxable by the town imposing it or (2) the town's assessment is manifestly excessive and could only be arrived at by disregarding provisions of the statutes for determining the property's valuation

SENATE BILL NO. 999 - *AN ACT INCREASING THE UNIFORM ASSESSMENT RATE FOR PROPERTY TAX.*

- This bill would have increased the uniform assessment rate from 70% to 75%.
- Some members of the legislature are interested in eliminating the motor vehicle tax and this may have been the motivation for the legislation.
- As the legislative session was nearing its end, a “strike all” amendment was introduced in the Senate to create a task force to study the current property tax system and how an increase in the assessment rate would affect property owners and municipalities.
- The task force language was passed by the Senate but was not called in the House for a vote.

HOUSE BILL NO. 6764 - AN ACT CONCERNING A SOLAR UNIFORM CAPACITY TAX AND MODIFICATIONS TO THE STATE'S RENEWABLE ENERGY PROGRAMS

- This bill represented a determined effort by the legislature to promote and incentivize the development of solar photovoltaic systems.
- The bill passed the House 5 days before the end of the session but was not acted upon by the Senate.
- While there was a property tax component to this bill, there were other aspects of the bill designed to encourage the development of solar:
 - Requires OPM to report to the Energy and Technology Committee by February 1, 2024, on state properties suitable for solar generating facilities.
 - Requires DEEP to report to the Energy and Technology Committee by February 1, 2024, on properties over five acres on the current list of contaminated or potentially contaminated sites.
 - Exempts solar canopies from Connecticut Siting Council jurisdiction.
 - Requires municipalities to (1) amend their zoning regulations to create a simplified application process to build a solar canopy and (2) make a decision on a solar canopy application within six months after its filing.
 - Requires PURA to develop a program to encourage installing solar facilities at public schools in environmental justice communities and incorporate this into existing renewable energy programs

HOUSE BILL NO. 6764 - AN ACT CONCERNING A SOLAR UNIFORM CAPACITY TAX AND MODIFICATIONS TO THE STATE'S RENEWABLE ENERGY PROGRAMS

- The bill modified the exemption language of CGS §12-81(57) by adding a new Section E.
 - Current law mandates an exemption for certain Class I renewable energy sources, hydropower facilities, solar thermal or geothermal renewable energy resources, and passive or active solar water or space heating systems that meet eligibility criteria.
 - CGS §12-81(57)(D) provides for an exemption on or after October 1, 2014:
 - Class I renewable, hydropower, solar thermal or geothermal renewable energy source
 - Installed after January 1, 2014 for commercial or industrial purposes
 - Name plate capacity does not exceed the load of the location or the aggregated load of the beneficial accounts under virtual net metering
- Proposed Section E:
 - (E) For assessment years commencing on and after October 1, 2023, any Class I renewable energy source consisting of equipment and devices that have the primary purpose of collecting solar energy and generating electricity by photovoltaic effect.
 - In effect, all solar would become exempt without any exemption application required.

HOUSE BILL NO. 6764 - AN ACT CONCERNING A SOLAR UNIFORM CAPACITY TAX AND MODIFICATIONS TO THE STATE'S RENEWABLE ENERGY PROGRAMS

- The proposed bill establishes a separate tax for certain solar facilities beginning October 1, 2023.
- Under the bill, a “solar uniform capacity” tax applies to owners of solar photovoltaic systems that:
 1. have the primary purpose of collecting solar energy and generating electricity by photovoltaic effect;
 2. have a nameplate capacity over two megawatts (MW)
 3. are approved on or after October 1, 2023, by the Connecticut Siting Council or, if the system is not subject to the council’s approval, the municipal zoning authority.
- Tax Amount and Payment Under the bill:
 - system owners must pay the tax to the department of finance, or, if none, the tax collector, for the municipality in which the system (or any part of it) is located.
 - The tax is **\$8,000 per megawatt** of nameplate capacity. Under the bill, to calculate the nameplate capacity of a system, all equipment and devices that have the primary purpose of collecting solar energy and generating electricity by photovoltaic effect are considered part of the same system if they are
 - (1) located on the same parcel,
 - (2) located on land that was part of the same parcel before the current landowner subdivided it into multiple parcels, or
 - (3) located on adjoining parcels

SENATE BILL 1238 - AN ACT CONCERNING CERTAIN TAX ASSESSMENT APPEAL PROCEEDINGS.

- This bill was an attempt to “undo” the gains made through the passage of Public Act 22-118 that pertained to property tax assessment appeals
 - Amended CGS §12-117a & 12-119 to require a property owner to obtain an appraisal of the subject property within ninety days of filing an appeal with the Superior Court, if the assessed value of the property is one million dollars or more.
 - Such appraisal shall be completed by an individual or company licensed to perform real estate appraisals in Connecticut.
 - The court may extend the ninety day period for good cause.
 - If such appraisal is not timely filed, the court may dismiss the appeal.
- The proposed bill would have amended CGS §12-117a (appeals from BOAA):
 - Increase the assessment threshold from one million to five million dollars for court appeals requiring an appraisal.
- The proposed bill would have amended CGS §12-111 (appeals to BOAA):
 - Allow the owner of a commercial, industrial, utility or apartment property to appeal directly to Superior Court, bypassing the BOAA.
- After a public hearing, the original bill was scrapped and replaced by language creating a task force to
 -to review boards of assessment appeals proceedings. Such review shall include an examination of the feasibility of implementing a professional, independent appeals system for such proceedings.
- While the bill was not passed, the language creating the task force was included in Public Act 23-204.

SENATE BILL NO. 1208 - AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.

- At the beginning of the legislative session, work was underway to implement the provisions of Public Act 22-118
- SB – 1208 delays by one year the implementation of public act 22-118 from October 1st 2023 to October 1st 2024
- Exempt from property tax snowmobiles, all terrain vehicles, and utility trailers used exclusively for personal purposes
- Require municipalities to value motor vehicles based on their manufacturer's suggested retail price (M.S.R.P.) and a 20 year depreciation schedule

SENATE BILL NO. 1208 - AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.

- Commencing on or after October 1st [2023] 2024 the following schedule of depreciation shall be applicable based on M.S.R.P. provided no vehicle is valued less than \$500.00:

<u>Age of Vehicle</u>	<u>Percentage of Manufacturer's Suggested Retail Price</u>
<u>Up to year one</u>	<u>Eighty per cent</u>
<u>Year two</u>	<u>Seventy-five per cent</u>
<u>Year three</u>	<u>Seventy per cent</u>
<u>Year four</u>	<u>Sixty-five per cent</u>
<u>Year five</u>	<u>Sixty per cent</u>
<u>Year six</u>	<u>Fifty-five per cent</u>
<u>Year seven</u>	<u>Fifty per cent</u>
<u>Year eight</u>	<u>Forty-five per cent</u>
<u>Year nine</u>	<u>Forty per cent</u>
<u>Year ten</u>	<u>Thirty-five per cent</u>
<u>Year eleven</u>	<u>Thirty per cent</u>
<u>Year twelve</u>	<u>Twenty-five per cent</u>
<u>Year thirteen</u>	<u>Twenty per cent</u>
<u>Year fourteen</u>	<u>Fifteen per cent</u>
<u>Years fifteen to nineteen</u>	<u>Ten per cent</u>
<u>Years twenty and beyond</u>	<u>Not less than five hundred dollars</u>

SENATE BILL NO. 1208 - AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.

- Move up from (December 1st to November 1st) the date by which the Department of Motor Vehicles must give municipalities annual reports on vehicle registrations by municipality requiring monthly reporting supplemental registrations
- Modify the timeline for supplemental taxes due to include August and September

SENATE BILL NO. 1208 - AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.

- Sec. 217. Subsection (b) of section 12-71c of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2023, and applicable to assessment years commencing on or after October 1, 2024): (b) Any person claiming a property tax credit with respect to a motor vehicle in accordance with subsection (a) of this section shall file with the assessor in the town in which such person is entitled to such property tax credit, documentation satisfactory to the assessor concerning the sale, total damage, theft or removal and registration of such motor vehicle. For assessment years commencing prior to October 1, [2023] 2024, such documentation shall be filed not later than the thirty first day of December immediately following the end of the assessment year which next follows the assessment year in which such motor vehicle was sold, damaged, stolen or removed and registered. For assessment years commencing on or after October 1, [2023] 2024, such documentation shall be filed not later than three years after the date upon which such tax was due and payable for such motor vehicle. Failure to file such claim and documentation as prescribed herein shall constitute a waiver of the right to such property tax credit.

SENATE BILL NO. 1208 - AN ACT IMPLEMENTING A ONE-YEAR DELAY TO CERTAIN CHANGES IN STATUTES CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION.

- Prohibits DMV from issuing a registration or renewal to anyone who owes property taxes on any taxable motor vehicle rather than only registered vehicles
- Eliminates municipal requirement to issue a validation sticker showing property taxes are paid on certain commercial vehicles used for construction, paving, or other similar purposes



BILLS THAT DID PASS

HOUSE BILL 6941 - **PUBLIC ACT 23-204** AN ACT CONCERNING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2025, AND MAKING APPROPRIATIONS THEREFOR, AND PROVISIONS RELATED TO REVENUE AND OTHER ITEMS IMPLEMENTING THE STATE BUDGET (BUDGET IMPLEMENTER)

- Section 386 of the bill established a task force to review boards of assessment appeals proceedings. Such review shall include, but need not be limited to,
 1. an examination of the current proceedings to identify problems or inefficiencies in such proceedings for individuals and companies and municipalities,
 2. recommendations for statutory changes to improve or mitigate such problems or inefficiencies, and
 3. an examination of the feasibility of implementing a professional, independent appeals system for such proceedings.
- Not later than January 1, 2024, the task force shall submit a report on its findings and recommendations to the joint standing committees of the General Assembly having cognizance of matters relating to finance, revenue and bonding and local governments.

HOUSE BILL 6941 - (BUDGET IMPLEMENTER) CONTINUED

- Section 210 – 219 Motor Vehicles
 - As mentioned earlier, with the rejection of Senate Bill 1208 and no time to make changes, this bill simply took the motor vehicle changes passed in 2022 (Public Act 22-118) and extended the implementation date to October 1, 2024.

HOUSE BILL 6942 - **PUBLIC ACT 23-205** AN ACT AUTHORIZING AND ADJUSTING BONDS OF THE STATE AND CONCERNING GRANT PROGRAMS, STATE CONSTRUCTION RELATED THRESHOLDS, SCHOOL BUILDING PROJECTS, RESOURCES AND SUPPORT SERVICES FOR PERSONS WITH AN INTELLECTUAL OR DEVELOPMENTAL DISABILITY, FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS, ELECTIONS, AND OTHER ITEMS IMPLEMENTING THE STATE BUDGET

- Section 140-147 and 157 allow taxpayers in Berlin, Bloomfield, East Hampton, Meriden, Middletown, Thomaston, Thompson, West Hartford, and West Haven to receive tax exemptions that they would have otherwise been eligible to receive if they had not missed the filing deadline for such exemptions in certain years.
- Section 149 Notwithstanding the provisions of sections 12-55 and 12-111 of the general statutes, the acts and proceedings of the officers and officials of the city of Norwalk related to the mailing of the notice of assessment increase for the October 1, 2022, grand list for said city and the hearings for appeals of such assessments conducted by the board of assessment appeals of said city are validated.
- Section 152 allows the City of Hartford to negotiate and fix assessments on improvements for retail, commercial and housing purposes

SENATE BILL 998 – **PUBLIC ACT 23-207** AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS AND ADDRESSING HOUSING AFFORDABILITY FOR RESIDENTS IN THE STATE.

- Originally this bill was a simple, three-page proposal concerning conservation easements along greenways.
- It allows municipalities to adopt a local ordinance establishing a program to abate property taxes for qualifying portions of a taxpayer's land that are subject to a conservation restriction preserving its use as a recreational trail.
- It relatively establishes an application and municipal approval process for these abatements. Under the bill, an abatement continues with the land (even if sold or transferred) until the municipality's legislative body, or board of selectmen if the legislative body is a town meeting, votes to end it
- Under the bill, to qualify for a property tax abatement, the portion of land involved must meet the following criteria:
 1. Be a terrestrial recreation trail with a clearly defined trail corridor that does not exceed 100 feet at its widest point;
 2. Meet Connecticut Greenway Council's criteria for designation as a greenway; and
 3. Be subject to a recorded permanent conservation restriction (a) is conveyed to the municipality, the state, or a nonprofit land conservation organization and (b) does not prohibit public use of it for compatible recreation purposes.

SENATE BILL 998 - **PUBLIC ACT 23-207** AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS AND ADDRESSING HOUSING AFFORDABILITY FOR RESIDENTS IN THE STATE (CONTINUED)

- Application and Approval
 - After the municipality adopts an ordinance for the abatement program, the bill authorizes owners of eligible land to file an application to the municipal assessor for an abatement.
 - The application must be made on an assessor-prescribed form and include the following:
 1. a description of the land;
 2. a copy of the land's permanent conservation restriction;
 3. a copy of the owner's deed;
 4. a certified land survey, done by a licensed surveyor, showing the recreation trail's boundaries; and
 5. any other information the assessor requires to determine the property's eligibility.
 - Within 30 days after receiving the application, the bill requires the assessor to submit it to the municipality's legislative body (or board of selectmen if the legislative body is a town meeting) along with his or her recommendation on whether it should be approved or denied, based on the eligibility criteria set in the bill (see above).
 - The legislative body, or board of selectmen, as applicable, must approve of the abatement by a vote.

SENATE BILL 998 - **PUBLIC ACT 23-207** AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS AND ADDRESSING HOUSING AFFORDABILITY FOR RESIDENTS IN THE STATE (CONTINUED)

- Near the end of the legislative session the bill was amended to include a number of housing initiatives.
- The lack of affordable housing is a “hot button” issue in the legislature. It will be back next session.
 - The legislature considered zoning reform measures and fair share mandates.
- 43 sections were added to the original bill
- Of particular interest to assessors are sections 29, 32, and 33.
 - The bill requires assessors to determine the value of “workforce housing opportunity development projects” for property tax purposes by using the capitalization of net income method based on actual rent received.
 - Assessors must consider net rental income, rather than market rent for similar property, when determining the project’s gross potential income.
 - Under the capitalization of net income method, all else being equal, a property with a lower gross potential income will also have a lower valuation.

SENATE BILL 998 - **PUBLIC ACT 23-207** AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS AND ADDRESSING HOUSING AFFORDABILITY FOR RESIDENTS IN THE STATE (CONTINUED)

- What are “workforce housing opportunity development projects”
 - A project to build or substantially rehabilitate rental housing that is
 1. located in an opportunity zone (27 municipalities) in the state and, <https://ctozmap.com/>
 2. partially designated for certain professions that work within the municipality and,
 - The municipality may designate the workforce population that 40% of the project shall be dedicated to
 - If the municipality does not designate the workforce population the developer shall make the decision
 3. for very low income families (\leq 30% of the area median income) and,
 4. may incorporate renewable energy technology and be transit-oriented.
 - Substantially rehabilitate means either
 - the costs of any repair, replacement or improvement to a building that exceeds twenty-five per cent of the value of such building after the completion of all such repairs, replacements or improvements, or
 - the replacement of two or more of the following: (i) Roof structures, (ii) ceilings, (iii) wall or floor structures, (iv) foundations, (v) plumbing systems, (vi) heating and air conditioning systems, or (vii) electrical systems.

SENATE BILL 998 - **PUBLIC ACT 23-207** AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS AND ADDRESSING HOUSING AFFORDABILITY FOR RESIDENTS IN THE STATE (CONTINUED)

- Any workforce housing opportunity development project once constructed shall be rented as follows:
 1. Forty per cent of the units shall be rented at the market rate,
 2. Fifty per cent of the units shall be rented to the workforce population where such unit is rented to a member of such workforce population whose income is not more than sixty per cent of the area median income, and
 3. Ten per cent of the units shall be rented to families or individuals of very low income ($\leq 30\%$ of the area median income)
- CGS §12-63b (Valuation of rental income property) is amended with the following:
 - In the case of an eligible workforce housing opportunity development project, the assessor shall use the capitalization of net income method based on the actual rent received for the property.

SENATE BILL 497 – **SPECIAL ACT 23-24** AN ACT ESTABLISHING A TASK FORCE TO STUDY ISSUES RELATING TO THE REPEAL OF THE MOTOR VEHICLE TAX

- The proposed bill originally was an attempt to repeal the motor vehicle tax.
 - In exchange for a repeal of the motor vehicle tax the bill would have authorized municipalities to:
 1. require a license for landlords to be permitted to rent dwelling units or homes within the municipality and to impose a fee for such license, and
 2. establish an annual fee for each such unit or home rented;
 3. impose a surcharge, to be distributed to municipalities, on insurers of eight per cent of the revenue generated from homeowners insurance policies and personal risk insurance policies for motor vehicles.
 - The motor vehicle tax across Connecticut generates nearly \$1 billion in revenue.
 - Special Act 23-24 was passed which created a task force to “study the feasibility” of repealing the motor vehicle tax. Not later than February 1, 2024 it shall submit a report on its findings.

HOUSE BILL 5510 – **PUBLIC ACT 23-71** AN ACT INCLUDING THE UNITED STATES SPACE FORCE IN REFERENCES TO THE UNITED STATES ARMED FORCES

- Background: In December 2019, Congress established the USSF as a new branch of the armed forces organized under the umbrella of the U.S. Air Force (in a similar manner as the Marines and the U.S. Navy).
- This bill expands the general definitions of “armed forces” and “members of armed forces” under state law to include the U.S. Space Force (USSF)
 - In doing so, the bill includes in the general statutory definition of “veteran” Space Force members who:
 1. are honorably discharged,
 2. are discharged under honorable conditions, or
 3. received an other than honorable discharge due to a qualifying condition.
- EFFECTIVE DATE: October 1, 2023

HOUSE BILL 6801 - **PUBLIC ACT 23-152** AN ACT CONCERNING THE SUBMISSION OF INCOME AND EXPENSE INFORMATION IN CONNECTION WITH THE ASSESSMENT OF REAL PROPERTY

- The proposed bill provides remedies for certain issues concerning the filing of income & expense statements.
 - Under current law, property owners who must file, but fail to do so by June 1 or request an extension by May 1, are subject to a penalty.
- This bill created more flexible deadlines, beginning with the statements due June 1, 2024, (October 1, 2023 Grand List) by:
 1. extending the deadline to request an extension to June 1st (the assessor may extend the deadline to not later than July 1st), and
 2. allowing filings and extension requests that are postmarked on or by that date to qualify as timely, regardless of when the municipality receives them.
- 10% Assessment Penalty
 - In 2021, the Connecticut Supreme Court held that penalties for late, incomplete, or fraudulent income and expense statements must be imposed before a tax assessor takes and subscribes to the oath on the grand list (Wilton Campus 1691, LLC v. Town of Wilton, 339 Conn. 157 (2021)).
 - For assessment years on or after October 1, 2023, the penalty shall be added by a Certificate of Correction and the tax collector of the town shall apply the mill rate for the current fiscal year.

A BILL THAT DID PASS BUT WAS VETOED BY THE GOVERNOR
HOUSE BILL 6893 - **PUBLIC ACT 23-181** AN ACT CONCERNING
CERTAIN ADJUSTMENTS TO GROSS ASSESSMENTS OF TAXABLE
REAL PROPERTY



- Originally the bill proposed establishing a task force to study the development of vacant lots depicted on existing subdivision or resub-division plans filed with municipalities.
- The study shall seek to identify any barriers to the development of such vacant lots, including, but not limited to, the extent to which zoning regulations adopted after the filing of such plans may impact any such development.
- On the final day of the session a “strike all” amendment was introduced by Representative Carol Hall of Enfield to amend CGS §12-111
 - Under current law when the Board of Assessment Appeals (BOAA) increases or decreases the gross assessment of any taxable real property the amount of such gross assessment shall be fixed until the assessment year in which the municipality next implements a revaluation of all real property pursuant to section 12-62, unless the assessor increases or decreases the gross assessment of the property to:
 - A. comply with an order of a court of jurisdiction,
 - B. reflect an addition for new construction,
 - C. reflect a reduction for damage or demolition, or
 - D. correct a factual error by issuance of a certificate of correction.
 - Notwithstanding the provisions of this subsection, if, prior to the next revaluation, the assessor increases or decreases a gross assessment established by the board of assessment appeals for any other reason, the assessor shall submit a written explanation to the board setting forth the reason for such increase or decrease. The assessor shall also append the written explanation to the property card for the real estate parcel whose gross assessment was increased or decreased.

A BILL THAT DID PASS BUT WAS VETOED BY THE GOVERNOR

HOUSE BILL 6893 - PUBLIC ACT 23-181 AN ACT CONCERNING CERTAIN ADJUSTMENTS TO GROSS ASSESSMENTS OF TAXABLE REAL PROPERTY (CONTINUED)

- Under the new law reason “D” was modified as follows:
 - D. by issuance of a certificate of correction, correct a factual error or mistake or clerical error in accordance with section 12-60.
 - More importantly the law eliminated the assessor’s discretion to change an assessment for “any other reason.”
 - If, prior to the next revaluation, the assessor increases or decreases a gross assessment established by the board for any such reason set forth in subparagraphs (A) to (D), inclusive, the assessor shall submit a written explanation to the board setting forth such reason.
 - No assessor shall increase or decrease any such gross assessment prior to the next revaluation for a reason other than those set forth in subparagraphs (A) to (D) of this subdivision, inclusive.
 - Due to intense lobbying efforts by the CAAO Legislative Committee, assessors, mayors, first selectmen, town managers, CCM, COST, CT Advokit and others , the governor vetoed the bill.

2024 – LEGISLATIVE “SHORT” SESSION REQUEST

The C.A.A.O. Legislative Committee is accepting requests for legislative changes. Email us the current legislative language with strike through text (**example: abc**) regarding the old / requested language change and **blue bold** new / replacement language.

Please email,

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Brian Lastra, blastra@newmilford.org

Final questions and comments. End presentation.