



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

Intergovernmental Policy and Planning Division

2022 LEGISLATIVE UPDATE

The Office of Policy and Management (OPM) Intergovernmental Policy and Planning Division is providing municipal officials an overview document outlining 2022 Connecticut General Assembly legislative changes that affect assessment and taxation. [PA 22-74 / HB 5169](#) is OPM's Intergovernmental legislation which implements recommendations concerning property tax exemptions, special taxing districts, revaluation of real property, tax overpayments and refunds, Public Act 490 Open Space valuation and payment in lieu of taxes. Also included are various other legislative actions taken.

The information is provided as a summary and, if there are any additional questions or concerns relative to any of the bills, do not hesitate to reach out to us.

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PA 22-74 / HB 5169: AN ACT CONCERNING THE RECOMMENDATIONS OF THE INTERGOVERNMENTAL POLICY AND PLANNING DIVISION WITHIN THE OFFICE OF POLICY AND MANAGEMENT AND THE EXTENSION OF THE COMMISSION ON CONNECTICUT'S DEVELOPMENT AND FUTURE.

Section 1: Subsection (b) of CGS 12-81g - Additional Veterans Exemptions

Effective October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022.

- Clarifies what is considered qualifying income for a 100% disabled veteran to qualify for the exemption provided under CGS 12-81g.
- The qualifying income requirements are now the same as the state mandated additional veteran exemption under subsection (a).
- As a municipal option the revision provides continuity with the state mandated additional veteran's exemption.

Section 2: CGS 12-81cc - Additional Veterans Exemptions

Effective October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022.

- Codifies that the additional veteran’s exemption is portable between municipalities.
- Veterans will benefit when moving from one town to another.

Section 4: Subsection (a) of CGS 12-170f - Renters Rebate

Effective July 1, 2022

- Shortens the deadline for Renter Rebate applicants to request an extension of time to apply from December 15th to November 15th annually.

Section 5: Subsections (c) and (d) of CGS 7-325 - Special Tax Districts

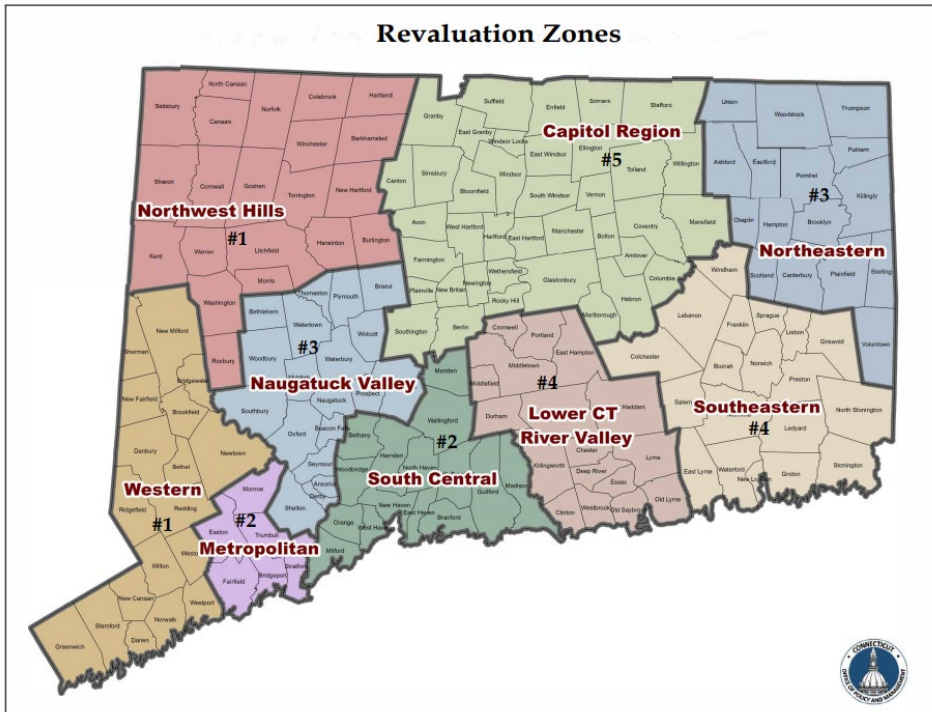
Effective from passage

- Requires the Special Taxing Districts to file financial reporting to OPM rather than the municipality in the same manner as municipal Tax Collectors.

Section 7: CGS 12-62 - Revaluation Schedule

Effective July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023 (implementation details will be forthcoming)

- Aligns Regional Council of Governments’ regions into five (5) Revaluation Zones in order to allow for coordination of revaluation services and providing a mechanism to create greater efficiency and potential for cost savings.
- Establishes a new five-year revaluation schedule to align with the Revaluation Zones.
- Requires each assessor to file parcel data from each revaluation with OPM.



Section 8: CGS 12-62g – Veterans Exemption Revaluation Factor

Effective October 1, 2022

- Clarifies that the calculation and reporting of veteran exemption increases after a municipality implements a revaluation be a whole number integer and not a fractional percentage.

Section 9: Subsection (c) of CGS 12-55 – Assessment Increase Notices

Effective October 1, 2022

- Adds statutory requirements for assessors and identifies what should be included in an Assessment Increase Notice to include:
 - 1) Gross Assessment
 - 2) Any Exemption Amount(s) and
 - 3) Net Assessment
- Affords taxpayers the opportunity to appeal any exemption amount and/or net assessment with the Board of Assessment Appeals. Currently, taxpayers may not be aware of a change to their net assessment until they receive their tax bill and, if aggrieved, the taxpayer's only recourse is to file an appeal in court.

Section 10: CGS 12-89 – Exemption Notification

Effective October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022

- Adds statutory requirements for assessors to notify taxpayers if their exemptions were denied or changed after their application was filed.
- Affords taxpayers the opportunity to appeal any exemption amount with the Board of Assessment Appeals. Currently, taxpayers may not be aware of a change to their net assessment until they receive their tax bill and, if aggrieved, the taxpayer's only recourse is to file an appeal in court.

Sections 12, 13, and 16: Subsection (d) of CGS 12-129, Subsection (i) of CGS 12-170aa, and Subsection (e) of CGS 12-81a – Change of Tax Bill Mailing Period

All Effective July 1, 2022

- Standardizes the dates and timelines for which a Tax Collector can send a tax bill for specific situations to thirty (30) days.
- By standardizing to thirty (30) days, interest on all bills accrue on the first of the month in all cases and reduces the need to maintain different interest accrual dates.

Section 14: CGS 12-129 – Overpayment to Delinquency

Effective July 1, 2022

- Codifies and clarifies the process for overpayments and how they are applied to outstanding tax bills.

- Currently, tax overpayments can be refunded for real property and personal property. Codifies that a refund may be processed for motor vehicles, which is a practice that is already commonplace.
- Clarifies the process if a Tax Collector denies a refund request.
- Codifies that the Tax Collector can apply an overpayment to any other delinquency or debt the taxpayer has.

Section 15: Subsection (b) of CGS 12-57 - Motor Vehicle Refund

Effective July 1, 2022

- Codifies the process for Tax Collectors to refund an overpayment if a taxpayer erroneously pays a motor vehicle tax bill in a town where the vehicle is not domiciled.

Section 17: CGS 12-128 - Veteran's Exemption Certificate of Error

Effective July 1, 2022

- Previously, under CGS 12-128, if it is found that a veteran exemption was not applied to a veteran, that veteran could apply directly to the Tax Collector to verify eligibility and refund any overpayment as a result of the exemption not being applied.
- Assessors are responsible for determining a Veterans' eligibility for certain local and state funded veteran exemptions on an ongoing basis under all other scenarios.
- Requires the veteran to seek eligibility for veteran status through the Assessor and, when applicable, the Assessor processes a Certificate of Change, for up to six prior Grand List years, to the veteran's account and provides that Certificate of Change to the Tax Collector to process any overpayment.

Section 18: CGS 12-18b - Payment in Lieu of Taxes (PILOT)

Effective July 1, 2022

- Codifies the current practice for data sources in PILOT calculations, provides a date for payment and clarification to calculated payment amount.
- Clarifies that district only means fire districts and not all districts as defined in CGS 7-324.

Section 19: CGS 12-19b(a) - Payment in Lieu of Taxes (PILOT)

Effective July 1, 2022

- Clarifies that district only means fire districts and not all districts as defined in CGS 7-324.

Section 21: CGS 12-2b - PA 490 Recommended Values

Effective July 1, 2022

- Removes the requirement that Office of Policy and Management establish a specific open space value for the PA 490 Program under CGS 12-107e, as this land classification is a municipal option.
- OPM and the Department of Agriculture will continue to provide municipal guidance and support regarding best practices relating to the criteria and valuation of open space land classifications.

Section 23: CGS 12-63i and 12-63j - Pilot program for alternative method of assessment for commercial properties

Effective July 1, 2022

- These sections have been repealed and are no longer applicable.

SA 22-6 / HB 5167: [AN ACT AUTHORIZING A DEFERRAL OF PROPERTY REVALUATIONS.](#)

- Authorizes a delay in revaluation provided such deferral is approved by the legislative body of such municipality.
- 2022 - Applicable to Danbury, Orange, Wilton, Stamford
- 2023 - Applicable to Barkhamsted, Norfolk, Norwalk, Suffield, Willington and Windsor Locks

PA 22-118 / HB 5506: [AN ACT ADJUSTING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2023, CONCERNING PROVISIONS RELATED TO REVENUE, SCHOOL CONSTRUCTION AND OTHER ITEMS TO IMPLEMENT THE STATE BUDGET AND AUTHORIZING AND ADJUSTING BONDS OF THE STATE.](#)

- Sections 413 and 414 - Lowers the Motor Vehicle Tax Cap to 32.46 mills.
- Section 468 - For court appeals of real property assessed at one million dollars or more, an appraisal will be required.
- Sections 497 to 509 - Changes the Motor Vehicle Assessment valuation process effective with the October 1, 2023 Grand List. (implementation details will be forthcoming)

PA 22-122 / SB 190: [AN ACT CONCERNING MUNICIPAL ASSESSMENT, TAX COLLECTION AND FINANCE PERSONNEL.](#)

- Requires that the committee for training, examination and certification of assessment personnel adopt regulations to ensure that the assessment personnel examination and training is readily available online or at various locations throughout this state.
- Makes the OPM representative a voting member of the tax collector certification committee.

PA 22-34 / HB 5367: [AN ACT CONCERNING MOTOR VEHICLE MARKER PLATES FOR CERTAIN VETERANS AND SERVICE MEMBERS, MUNICIPAL VETERANS SERVICES, VETERANS-RELATED PROPERTY TAX RELIEF AND TECHNICAL REVISIONS TO VETERANS' AND MILITARY AFFAIRS STATUTES.](#)

- Section 2 - Establishes specific “period of war” dates for service in Afghanistan and Iraq.
- Section 33 - Creates a new municipal option veteran exemption.
- Section 34 - Requires OPM and the Department of Veterans Affairs to annually notify municipalities and veterans’ organizations of property tax exemptions that a municipality may opt to provide.

PA 22-73 / HB 5168: [AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR PROPERTY USED FOR CHARITABLE PURPOSES.](#)

- Section 1 - Requires posting of quadrennial exemption application on municipal website.
- Section 1 - Removes “temporary” from definition of housing
- Section 2 - Requires Board of Assessment Appeals to state rationale for determination.

PA 22-20 / SB 464: [AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS.](#)

- Allows certain persons to file for property tax exemptions, notwithstanding certain statutory deadlines in specific municipalities.

PA 22-72 / HB 5166: [AN ACT CONCERNING CERTAIN MUNICIPAL AGREEMENTS TO FIX ASSESSMENTS.](#)

- Permits boards of selectmen of certain municipalities to enter into agreements to fix certain assessments.

PA 22-14 / SB 176: [AN ACT CONCERNING CLEAN ENERGY TARIFF PROGRAMS.](#)

- The Office of Policy and Management shall, in consultation with the Connecticut Conference of Municipalities, the Connecticut Council of Small Towns and industry representatives, study the application of property taxes to commercial solar generation projects with a nameplate capacity rating of fifty kilowatts or more.

PA 22-26 / HB 5393 - [AN ACT CONCERNING COURT OPERATIONS AND THE UNIFORM RECEIVERSHIP ACT 5.10.22](#)

- Increases Marshal Fees from \$30 to \$50