



House of Representatives

General Assembly

File No. 116

February Session, 2000

House Bill No. 5715

House of Representatives, March 20, 2000

The Committee on Judiciary reported through REP. LAWLOR of the 99th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

An Act Concerning Certain Property Assessment Appeals.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-89 of the general statutes, as amended by
2 section 24 of public act 99-215, is repealed and the following is
3 substituted in lieu thereof:

4 The board of assessors of each town, consolidated town and city or
5 consolidated town and borough shall inspect the statements filed with
6 it and required by sections 12-81 and 12-87 from scientific, educational,
7 literary, historical, charitable, agricultural and cemetery organizations,
8 shall determine what part, if any, of the property claimed to be exempt
9 by the organization shall be in fact exempt and shall place a valuation
10 upon all such property, if any, as is found to be taxable, provided any
11 property acquired [between assessment dates] by any tax-exempt
12 organization after the first day of October shall first become exempt on
13 the [tax list] assessment date next succeeding the date of acquisition.
14 Any organization filing a tax-exempt statement, aggrieved at the action

15 of the assessor or board of assessors, may appeal, within the time
16 prescribed by law for such appeals, to the board of assessment appeals.
17 Any such organization claiming to be aggrieved by the action of the
18 board of assessment appeals may, within two months from the time of
19 such action, make application in the nature of an appeal therefrom to
20 the superior court for the judicial district [of New Britain pursuant to
21 section 12-391] in which such property is situated.

22 Sec. 2. Section 12-103 of the general statutes, as amended by section
23 24 of public act 99-215, is repealed and the following is substituted in
24 lieu thereof:

25 The owner of such land may appeal to the superior court for the
26 judicial district [of New Britain pursuant to section 12-391] in which
27 such property is situated, from the valuation of the assessors, both in
28 respect to such land and the timber thereon, within the time and in the
29 manner provided for appeals from the doings of boards of assessment
30 appeals. If the town within which land classified by the State Forester
31 as forest land is situated claims that such land is not intended by the
32 owner thereof in good faith to be used for forestry purposes, such
33 town may appeal from the decision of the State Forester so classifying
34 such land to said court. The owner of such land may also appeal to
35 said court from the decision of the State Forester refusing such
36 classification. Such appeals shall be taken within thirty days after the
37 filing of the certificate of classification in the office of the assessor of
38 such town or the refusal of such classification, as the case may be, and
39 shall be brought by petition in writing with proper citation, signed by
40 competent authority, to the adverse parties, at least twelve days before
41 the return day. Said court shall have the same powers in respect to
42 such appeals as are provided by section 12-117a.

43 Sec. 3. This act shall take effect from its passage.

JUD Committee Vote: Yea 39 Nay 0 JF

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: None

Affected Agencies: Judicial Department

Municipal Impact: Potential Minimal Savings

Explanation**State Impact:**

The bill could result in minimal savings to municipalities by reducing the amount of travel and associated staff time required for municipal employees to attend certain property assessment appeals. The number of appeals affected by the bill occurs infrequently (less than 5 per year).

OLR Bill Analysis

HB 5715

AN ACT CONCERNING CERTAIN PROPERTY ASSESSMENT APPEALS.**SUMMARY:**

This bill changes where some property assessment and land classification appeals must be filed. It makes the Superior Court for the judicial district in which the property or land is located, rather than the New Britain Superior Court, the court for all such appeals. It applies to decisions about non-profit organization property tax exemptions, forest land and timber valuation, and state forester's forest land classifications. It also makes technical changes and removes an obsolete reference to tax lists.

EFFECTIVE DATE: Upon passage.

RETURN TO PRIOR PRACTICE

In 1995, the legislature designated the New Britain Superior Court as the location for filing all property assessment appeals, changing prior practice of filing in the court in the judicial district where the property was located. This law was repealed in 1996 for all appeals except those specified in the bill. The bill returns these appeals to those courts.

COMMITTEE ACTION

Judiciary Committee

Joint Favorable Report

Yea 39 Nay 0