



General Assembly

Substitute Bill No. 5757

February Session, 2000

An Act Providing A Property Tax Abatement For Certain Personal Property, Technical Corrections Regarding The Veterans Exemption And Revisions To Requirements Of Boards Of Assessment Appeals And Establishing A Property Tax Credit Relief Program For Firefighters And Emergency Medical Personnel.

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

1 Section 1. Section 12-64a of the general statutes is repealed and the
2 following is substituted in lieu thereof:

3 (a) Whenever a building is so damaged as to require total
4 reconstruction before it may be used for any purpose related to its use
5 prior to such damage and following which, the owner provides for
6 complete demolition of such building with the material from
7 demolition being removed from the parcel of real property on which
8 the building was situated or used as fill on such parcel for purposes of
9 grading, such parcel shall be assessed for purposes of property tax as
10 of the date such demolition, removal and grading are completed, to the
11 satisfaction of the building inspector in the municipality, and such
12 assessment shall reflect a determination of the assessed value of such
13 parcel, exclusive of the value of the building so damaged, demolished
14 and removed. The adjusted assessment shall be applicable with respect
15 to such parcel from the date demolition, removal and grading are
16 completed, as determined by said building inspector, until the first day

17 of October next succeeding and the amount of property tax payable
18 with respect to such parcel for the assessment year in which
19 demolition, removal and grading are completed shall be adjusted
20 accordingly in such manner as determined by the assessor.

21 (b) Notwithstanding the provisions of subsection (a) of this section,
22 in the case of a building that sustains fire or weather-related damage
23 that requires the building to be totally reconstructed before it may be
24 used for any purpose related to its use prior to the damage, the
25 assessment reduction shall be calculated from the date of such fire or
26 weather event if the owner, within one hundred twenty days of the fire
27 or weather event, provides for complete demolition of such building
28 with the material from demolition being removed from the parcel of
29 real property on which the building was situated and the parcel
30 graded to the satisfaction of the building inspector in the municipality.
31 If the fire or weather event occurs not more than one hundred twenty
32 days before the next assessment date and the owner provides for such
33 complete demolition, removal and grading to the satisfaction of the
34 building inspector after the next assessment date and not more than
35 one hundred twenty days after the fire or weather event, the
36 assessment for the damaged building shall be removed for such next
37 assessment date.

38 (c) When a municipality reduces an assessment for a building
39 pursuant to subsection (a) or (b) of this section, the municipality may,
40 by vote of its legislative body, or in a municipality where the
41 legislative body is a town meeting, by vote of the board of selectmen,
42 abate all or a portion of the property tax with respect to personal
43 property that had been located in the building. Such abatement may be
44 allowed if the personal property was damaged as a direct result of a
45 fire or weather event to such an extent that the property cannot be
46 used for any purpose related to its use prior to such fire or weather
47 event. Any abatement provided under this subsection shall be
48 applicable with respect to such personal property from the date of the
49 damage to the following October first.

50 Sec. 2. Section 12-107c of the general statutes is repealed and the
51 following is substituted in lieu thereof:

52 (a) An owner of land may apply for its classification as farm land on
53 any [assessment] grand list of a municipality by filing a written
54 application for such classification with the assessor [of such
55 municipality] thereof not earlier than thirty days before nor later than
56 thirty days after the assessment date, [of such assessment list,]
57 provided in a year in which a revaluation of all real property in
58 accordance with section 12-62, as amended, becomes effective such
59 application may be filed not later than ninety days after [the] such
60 assessment date, [in such year. Such] The assessor shall determine
61 whether such land is farm land and, if he determines that it is farm
62 land, he shall classify and include it as such on [such assessment list]
63 the grand list. In determining whether such land is farm land, such
64 assessor shall take into account, among other things, the acreage of
65 such land, the portion thereof in actual use for farming or agricultural
66 operations, the productivity of such land, the gross income derived
67 therefrom, the nature and value of the equipment used in connection
68 therewith, and the extent to which the tracts comprising such land are
69 contiguous.

70 (b) An application for classification of land as farm land shall be
71 made upon a form prescribed by the Commissioner of Agriculture and
72 shall set forth a description of the land, a general description of the use
73 to which it is being put, a statement of the potential liability for tax
74 under the provisions of sections 12-504a to 12-504e, inclusive, as
75 amended, and such other information as the assessor may require to
76 aid him in determining whether such land qualifies for such
77 classification.

78 (c) Failure to file an application for classification of land as farm
79 land within the time limit prescribed in subsection (a) and in the
80 manner and form prescribed in subsection (b) shall be considered a
81 waiver of the right to such classification on such assessment list.

82 (d) Any person aggrieved by the denial of any application for the
83 classification of land as farm land shall have the same rights and
84 remedies for appeal and relief as are provided in the general statutes
85 for taxpayers claiming to be aggrieved by the doings of assessors or
86 boards of assessment appeals.

87 (e) Notwithstanding the provisions of subsection (a) of this section,
88 the Secretary of the Office of Policy and Management, or designee,
89 may apply for the classification of land owned by an agency of the
90 state of Connecticut or by any board or commission thereof.

91 Sec. 3. Section 12-107d of the general statutes is repealed and the
92 following is substituted in lieu thereof:

93 (a) An owner of land may file a written application with the State
94 Forester for its designation by the State Forester as forest land. When
95 such application has been made, the State Forester shall examine such
96 application and, if he determines that it is forest land, he shall issue a
97 triplicate certificate designating it as such, and file one copy of such
98 certificate in his office, furnish one to the owner of the land and file
99 one in the office of the assessor of the municipality in which the land is
100 located.

101 (b) When the State Forester finds that it is no longer forest land, he
102 shall issue a triplicate certificate cancelling his designation of such land
103 as forest land, and file one copy of such certificate in his office, furnish
104 one to the owner of the land and file one in the office of such assessor.

105 (c) An owner of land designated as forest land by the State Forester
106 may apply for its classification as forest land on any [assessment]
107 grand list of a municipality by filing a written application for such
108 classification with the assessor [of such municipality] thereof not
109 earlier than thirty days before nor later than thirty days after the
110 assessment date [of such assessment list] and, if the State Forester has
111 not cancelled his designation of such land as forest land as of a date at
112 or prior to the assessment date [of such assessment list,] such assessor
113 shall classify such land as forest land and include it as such on [such

114 assessment list] the grand list, provided in a year in which a
115 revaluation of all real property in accordance with section 12-62, as
116 amended, becomes effective such application may be filed not later
117 than ninety days after [the] such assessment date in such year.

118 (d) An application to the State Forester for designation of land as
119 forest land shall be made upon a form prescribed by the State Forester
120 and approved by the Commissioner of Environmental Protection and
121 shall set forth a description of the land and such other information as
122 the State Forester may require to aid him in determining whether such
123 land qualifies for such designation. An application to an assessor for
124 classification of land as forest land shall be made upon a form
125 prescribed by such assessor and approved by the Commissioner of
126 Environmental Protection and shall set forth a description of the land
127 and the date of the issuance by the State Forester of his certificate
128 designating it as forest land and a statement of the potential liability
129 for tax under the provisions of sections 12-504a to 12-504e, inclusive, as
130 amended.

131 (e) Failure to file an application for classification of land as forest
132 land within the time limit prescribed in subsection (c) and in the
133 manner and form prescribed in subsection (d) shall be considered a
134 waiver of the right to such classification on such assessment list.

135 (f) The municipality within which land designated as forest land by
136 the State Forester is situated or the owner of land which the State
137 Forester has refused to designate as such may appeal from the decision
138 of the State Forester to the superior court for the judicial district within
139 which such municipality is situated. Such appeal shall be taken within
140 thirty days after the issuance of the certificate designating such land as
141 forest land or the refusal to issue such certificate, as the case may be,
142 and shall be brought by petition in writing with proper citation signed
143 by competent authority to the adverse party at least twelve days before
144 the return day. The Superior Court shall have the same powers with
145 respect to such appeals as are provided in the general statutes with
146 respect to appeals from boards of assessment appeals.

147 (g) An owner of land aggrieved by the denial of any application to
148 the assessor of a municipality for classification of land as forest land
149 shall have the same rights and remedies for appeal and relief as are
150 provided in the general statutes for taxpayers claiming to be aggrieved
151 by the doings of assessors or boards of assessment appeals.

152 (h) Notwithstanding the provisions of subsection (c) of this section,
153 the Secretary of the Office of Policy and Management, or designee,
154 may apply for the classification of land owned by an agency of the
155 state of Connecticut or by any board or commission thereof.

156 Sec. 4. Section 12-107e of the general statutes is repealed and the
157 following is substituted in lieu thereof:

158 (a) The planning commission of any municipality in preparing a
159 plan of development for such municipality may designate upon such
160 plan areas which it recommends for preservation as areas of open
161 space land, provided such designation is approved by a majority vote
162 of the legislative body of such municipality. Land included in any area
163 so designated upon such plan as finally adopted may be classified as
164 open space land for purposes of property taxation or payments in lieu
165 thereof if there has been no change in the use of such area which has
166 adversely affected its essential character as an area of open space land
167 between the date of the adoption of such plan and the date of such
168 classification.

169 (b) An owner of land included in any area designated as open space
170 land upon any plan as finally adopted may apply for its classification
171 as open space land on any [assessment] grand list of a municipality by
172 filing a written application for such classification with the assessor [of
173 such municipality] thereof not earlier than thirty days before nor later
174 than thirty days after the assessment date [of such assessment list,]
175 provided in a year in which a revaluation of all real property in
176 accordance with section 12-62, as amended, becomes effective such
177 application may be filed not later than ninety days after [the] such
178 assessment date. [in such year. Such] The assessor shall determine

179 whether there has been any change in the area designated as an area of
180 open space land upon the plan of development which adversely affects
181 its essential character as an area of open space land and, if he
182 determines that there has been no such change, he shall classify such
183 land as open space land and include it as such on [such assessment]
184 the grand list. An application for classification of land as open space
185 land shall be made upon a form prescribed by the Commissioner of
186 Agriculture and shall set forth a description of the land, a general
187 description of the use to which it is being put, a statement of the
188 potential liability for tax under the provisions of section 12-504a to 12-
189 504e, as amended, inclusive, and such other information as the
190 assessor may require to aid him in determining whether such land
191 qualifies for such classification.

192 (c) Failure to file an application for classification of land as open
193 space land within the time limit prescribed in subsection (b) and in the
194 manner and form prescribed in subsection (b) shall be considered a
195 waiver of the right to such classification on such assessment list.

196 (d) Any person aggrieved by the denial by an assessor of any
197 application for the classification of land as open space land shall have
198 the same rights and remedies for appeal and relief as are provided in
199 the general statutes for taxpayers claiming to be aggrieved by the
200 doings of assessors or boards of assessment appeals.

201 (e) Notwithstanding the provisions of subsection (b) of this section,
202 the Secretary of the Office of Policy and Management, or designee,
203 may apply for the classification of land owned by an agency of the
204 state of Connecticut or by any board or commission thereof.

205 Sec. 5. Subdivision (19) of section 12-81 of the general statutes is
206 repealed and the following is substituted in lieu thereof:

207 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
208 property to the amount of one thousand dollars belonging to, or held
209 in trust for, any resident of this state who [has served in the Army, Air

210 Force, Navy, Marine Corps or Coast Guard of the United States] (a) is a
211 veteran of the armed forces in service in time of war, [or during the
212 Philippine insurrection, China relief expedition, Mexican expedition or
213 Nicaraguan expedition, or during the period beginning June 27, 1950,
214 and ending January 31, 1955, or during the Vietnam era, as defined in
215 subsection (a) of section 27-103,] (b) any resident of this state who was
216 a citizen of the United States at the time of his enlistment and who was
217 in the military or naval service of a government allied or associated
218 with that of the United States during the Second World War and
219 received an honorable discharge therefrom, (c) any resident of this
220 state who served during the Second World War as a member of any
221 armed force of any government signatory to the United Nations
222 Declaration of January 1, 1942, and participated in armed conflict with
223 an enemy of the United States and who has been a citizen of the United
224 States for at least ten years and presents satisfactory evidence of such
225 service, (d) any resident of this state who served as a member of the
226 crew of a merchant vessel during the Second World War and is
227 qualified with respect to such service as a member of the group known
228 as the "American Merchant Marine in ocean-going service during the
229 period of armed conflict, December 7, 1941, to August 15, 1945",
230 members of which are deemed to be eligible for certain veterans
231 benefits under a determination in the United States Department of
232 Defense, as recorded in the Federal Register of February 1, 1988,
233 provided such resident has received an armed forces discharge
234 certificate from the Department of Defense on the basis of such service,
235 (e) any [veteran of any of said wars or campaigns who] member of the
236 armed forces who was in service in time of war and is still in the
237 service and by reason of continuous service has not as yet received a
238 discharge, [or who is a veteran of any war of the Philippine
239 insurrection, the China relief expedition, Mexican expedition or
240 Nicaraguan expedition, or of the hostilities beginning June 27, 1950,
241 and ending January 31, 1955, or of the Vietnam era, as defined in
242 subsection (a) of section 27-103, as above provided and] (f) any person
243 who is retired from the [Army, Navy, Marine Corps, Coast Guard or
244 Air Force] armed forces after thirty years of service because he has

245 reached the age limit prescribed by law or because he suffers from
246 mental or physical disability, or (g) any person who is serving in the
247 [Army, Navy, Marine Corps, Coast Guard or Air Force of the United
248 States] armed services in time of war; or lacking said amount of
249 property in his own name, so much of the property belonging to, or
250 held in trust for, his spouse, who is domiciled with him, as is necessary
251 to equal said amount. For the purposes of this subdivision, "veteran",
252 "armed forces" and "service in time of war" have the same meaning as
253 in section 27-103, as amended.

254 Sec. 6. Section 12-111 of the general statutes is repealed and the
255 following is substituted in lieu thereof:

256 Any person, including any lessee of real property whose lease has
257 been recorded as provided in section 47-19 and who is bound under
258 the terms of [his] a lease to pay real property taxes and any person to
259 whom title to such property has been transferred since the assessment
260 date, claiming to be aggrieved by the doings of the assessors of such
261 town may appeal therefrom to the board of assessment appeals. Such
262 appeal shall be filed, in writing, on or before February twentieth. The
263 written appeal shall include, but is not limited to, the property owner's
264 name, name and position of the signer, description of the property
265 which is the subject of the appeal, name and mailing address of the
266 party to be sent all correspondence by the board of assessment
267 appeals, reason for the appeal, appellant's estimate of value, signature
268 of property owner, or duly authorized agent of the property owner,
269 and date of signature. The board shall notify each aggrieved taxpayer
270 who filed a written appeal in the proper form and in a timely manner,
271 no later than March first immediately following the assessment date, of
272 the date, time and place of the appeal hearing. Such notice shall be sent
273 no later than seven calendar days preceding the hearing date except
274 that the board may elect not to conduct an appeal hearing for any
275 commercial, industrial, utility or apartment property with an assessed
276 value greater than five hundred thousand dollars. The board shall, not
277 later than March first, notify the appellant that the board has elected

278 not to conduct an appeal hearing. The board shall determine all such
279 appeals and send written notification of the final determination of such
280 appeals to each such person within one week after such determination
281 has been made. Such written notification shall include information
282 describing the property owner's right to appeal the determination of
283 such board. Such board may equalize and adjust the [valuations and
284 assessment lists] grand list of such town and may [increase the items of
285 taxable property in the list of any person, or the number, quantity or
286 amount of any such item, or add to any such list] increase or decrease
287 the assessment of any taxable property or interest therein and may add
288 an assessment for property omitted by the assessors which should be
289 added thereto; and may add to the [assessment] grand list the name of
290 any person omitted by the assessors and owning taxable property in
291 such town, [and make a list for him, putting] placing therein all
292 property liable to taxation which it has reason to believe is owned by
293 him, at the percentage of its actual valuation, as determined by the
294 assessors in accordance with the provisions of sections 12-64 and 12-71,
295 as amended, from the best information that it can obtain, and if such
296 property should have been included in the declaration, as required by
297 section 12-42 or 12-43, it shall add thereto twenty-five per cent of such
298 assessment; but, before proceeding to increase the [list] assessment of
299 any person or to add to the [assessment] grand list the name of any
300 person so omitted, it shall mail to him, postage paid, at least one week
301 before making such increase or addition, a written or printed notice
302 addressed to him at the town in which he resides, to appear before
303 such board and show cause why such increase or addition should not
304 be made.

305 Sec. 7. Section 12-113 of the general statutes, as amended by section
306 13 of public act 99-189, is repealed and the following is substituted in
307 lieu thereof:

308 The board of assessment appeals may reduce the assessment of any
309 person as reflected on the grand list by reducing the valuation,
310 number, quantity or amount of any item of estate therein, or by
311 deleting any item which ought not to be retained in it, provided any

312 such reduction or deletion shall be [made by drawing a single line
313 through the item in the list to be reduced or deleted and in the case of a
314 reduction, the corresponding reduced amount shall be entered in such
315 manner as to be clearly related to the item reduced] recorded in the
316 minutes of the meeting of said board. The board of assessment appeals
317 shall not reduce the valuation or assessment of property on the grand
318 list belonging to any person who does not appear at a hearing before
319 the board of assessment appeals, either in person or by such person's
320 attorney or agent, and offer or consent to be sworn before it and
321 answer all questions touching such person's taxable property situated
322 in the town.

323 Sec. 8. Section 12-114 of the general statutes, as amended by section
324 14 of public act 99-189, is repealed and the following is substituted in
325 lieu thereof:

326 The board of assessment appeals may adjust the assessment of
327 personal property belonging to any person, or the valuation, number,
328 quantity or amount of any item of property reflected therein, even if
329 such person has refused or unnecessarily neglected to give in such
330 person's declaration to the assessors as prescribed by law. No such
331 adjustment shall be made until the board receives the information
332 necessary to substantiate such adjustment in accordance with
333 subsection [(b)] (c) of section 12-53, as amended. Any assessment
334 adjusted by such board under the provisions of this section shall be
335 subject to the penalties as provided in section 12-41, as amended.

336 Sec. 9. Section 12-117 of the general statutes is repealed and the
337 following is substituted in lieu thereof:

338 (a) (1) The period prescribed by law for the completion of the duties
339 of any assessor, board of assessors or board of assessment appeals
340 may, for due cause shown, be extended by the chief executive officer of
341 the town for a period not exceeding one month, and in the case of the
342 board of assessment appeals in any town in the assessment year
343 immediately following completion of a revaluation of all real property

344 in such town and adjustment of the assessment list for such assessment
345 year accordingly, such period may be extended by said chief executive
346 officer for a period not exceeding two months. Not later than two
347 weeks after granting an extension as provided under subdivision (1) or
348 (2) of this subsection, the chief executive officer shall send written
349 notice of the extension to the Secretary of the Office of Policy and
350 Management. If an extension is granted to any assessor or board of
351 assessors, the date by which a taxpayer shall be required to submit a
352 written request for appeal to the board of assessment appeals shall be
353 extended to March twentieth and said board shall conduct hearings
354 regarding such requests during the month of April. The board shall
355 send notification to the taxpayer of the time and date of an appeal
356 hearing at least seven calendar days preceding the hearing date, but no
357 later than the first day of April. If the board elects not to hear an appeal
358 in accordance with the provisions of section 12-111 it shall notify the
359 taxpayer of such decision no later than the first day of April. (2) In
360 addition to the extensions provided under subdivision (1) of this
361 subsection, the period prescribed by law for the completion of the
362 duties of any assessor, board of assessors or board of assessment
363 appeals in any town subject to the provisions of section 7-344 which
364 fails to adopt its budget in the time prescribed shall be extended by the
365 chief executive officer for a period not exceeding three months,
366 provided the assessor or board notifies the chief executive officer of the
367 need for such extension. The date by which a taxpayer shall be
368 required to submit a written request for appeal to the board of
369 assessment appeals shall be extended for a three-month period and
370 said board shall conduct hearings regarding such requests during the
371 month following the end of the extended period for requests for
372 appeals under this subdivision. The board shall send notification to the
373 taxpayer of the time and date of an appeal hearing at least seven
374 calendar days preceding the hearing date, but no later than the first
375 day of the month in which the hearing is to be held. If the board elects
376 not to hear an appeal in accordance with the provisions of section 12-
377 111 it shall notify the taxpayer of such decision. All provisions of said
378 section 12-111, other than the extension of the filing and notification

379 dates as provided in subdivisions (1) and (2) of this subsection, shall be
380 applicable to such appeals. If an extension is granted to any board of
381 assessment appeals, the time period within which a taxpayer may
382 appeal from the decision of such board and the time within which the
383 assessor or board of assessors shall transmit [an abstract of the
384 assessment lists] a report of such grand list to the Secretary of the
385 Office of Policy and Management shall be extended for a like period.

386 (b) If, in the opinion of the board of assessment appeals and the
387 chief executive officer, the number of appeals pending before such
388 board is such as to preclude fair and equitable consideration of such
389 appeals within the time restriction prescribed herein, the Secretary of
390 the Office of Policy and Management may, upon the request in writing
391 of the board of assessment appeals approved by the chief executive
392 officer, setting forth such opinion, authorize the assessors to assess all
393 real estate according to the grand list in effect immediately prior to the
394 grand list from which such appeals are taken, subject only to transfers
395 of ownership, additions for new construction and reductions for
396 demolitions. The grand list from which such appeals are taken shall
397 then become the grand list for the assessment day next ensuing, subject
398 only to such adjustments as are authorized by the board of assessment
399 appeals, unless the town has, in the intervening time period,
400 completed a revaluation of all real property in accordance with section
401 12-62, as amended.

402 (c) During any assessment year in which the provisions of
403 subsection (b) of this section become applicable, the assessor or board
404 of assessors shall, within sixty days of the date on which the Secretary
405 of the Office of Policy and Management grants his authorization,
406 complete the grand list as required by said subsection. Each owner
407 whose property valuation on such grand list has been increased above
408 the valuation of such property in the last-preceding grand list shall be
409 sent an increase notice. The notice shall be prepared in the manner
410 prescribed in section 12-55, as amended, and shall be sent not earlier
411 than the date on which said secretary grants his authorization and not
412 later than the tenth day following the date on which the assessor

413 completes the grand list as required by this subsection. If such increase
414 notice is sent later than the time period prescribed in this subsection,
415 such increase shall become effective on the next succeeding grand list.
416 Any owner may appeal said valuation to the board of assessment
417 appeals within thirty days of the date the notice was sent.

418 Sec. 10. (NEW) Any municipality, by ordinance adopted by its
419 legislative body, may establish a program of property tax relief for
420 individuals who volunteer their services as a firefighter, emergency
421 medical technician, paramedic or ambulance driver. Such tax relief
422 may provide an abatement of not more than one thousand dollars in
423 property tax due in any fiscal year. Such ordinance may authorize the
424 legislative bodies of two or more municipalities to enter into an
425 interlocal agreement to jointly provide property tax relief to volunteers
426 who live in one of the municipalities but volunteer their services in
427 another municipality.

428 Sec. 11. Subsection (c) of section 9-199 of the general statutes is
429 repealed and the following is substituted in lieu thereof:

430 (c) Notwithstanding the provisions of subsection (a) of this section
431 or of any special act, municipal charter or home rule ordinance, a
432 municipality may, by ordinance, authorize its legislative body to
433 appoint additional members to the board of assessment appeals for
434 any assessment year in which a revaluation becomes effective, for the
435 assessment year prior to such year of revaluation and for the
436 assessment year following such year of revaluation.

437 Sec. 12. Sections 12-83 and 12-84 of the general statutes are repealed.

438 Sec. 13. This act shall take effect from its passage and section 1 shall
439 be applicable to the assessment years commencing October 1, 1998,
440 and sections 2 to 10, inclusive, shall be applicable to assessment years
441 commencing October 1, 2000.

Statement of Legislative Commissioners:

In subparagraphs (a) and (e) of section 5 and in the definition, "service in" was added before "time of war" for consistency with the statutory definition.

PD Committee Vote: Yea 16 Nay 0 JFS