



General Assembly

January Session, 2003

Raised Bill No. 6604

LCO No. 3912

Referred to Committee on Planning and Development

Introduced by:
(PD)

AN ACT CONCERNING THE ASSESSMENT OF SIDEWALKS.

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

1 Section 1. (NEW) (*Effective October 1, 2003, and applicable to assessment*
2 *years commencing on and after October 1, 2003*) In determining the
3 assessed value of noncommercial or noninvestment residential
4 property each assessor shall deduct from the assessed value of the
5 total living area an amount equal to the per cent of the area of the lot
6 that is attributable to a sidewalk.

7 Sec. 2. (NEW) (*Effective October 1, 2003, and applicable to assessment*
8 *years commencing on and after October 1, 2003*) Any municipality that
9 orders the owner of noncommercial or noninvestment residential
10 property to repair a sidewalk on such property shall abate the real
11 property taxes due on such property in accordance with the provisions
12 of this section. The amount of the abatement shall be equal to the cost
13 of the repairs to the owner and such abatement may be applied in
14 equal installments in the five assessment years next succeeding the
15 assessment year in which the cost of the repairs was incurred.

This act shall take effect as follows:	
Section 1	<i>October 1, 2003, and applicable to assessment years commencing on and after October 1, 2003</i>
Sec. 2	<i>October 1, 2003, and applicable to assessment years commencing on and after October 1, 2003</i>

Statement of Purpose:

To revise responsibility for sidewalks by reducing the assessment of residential property by the size of the sidewalk on such property and to provide for a property tax abatement for sidewalk repairs.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]