



General Assembly

January Session, 2003

Raised Bill No. 1098

LCO No. 4004

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING MUNICIPAL GRAND LISTS AND ASSESSMENT APPEALS.

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

1 Section 1. Section 12-55 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2003*):

3 [(a) When the declarations of any town have been so received or
4 made by the assessor or board of assessors, they shall equalize the
5 same, if necessary, and make any assessment omitted by mistake or
6 required by law. The assessor or board of assessors may increase or
7 decrease the valuation of property as named in any of such
8 declarations or in the last-preceding grand list, but, in each case of any
9 increase in valuation of such property above the valuation, if any,
10 stated by the person filing such declaration or in each case of any
11 increase of valuation above the valuation of such property in the
12 last-preceding grand list, except with respect to the valuation of any
13 motor vehicle, they shall send written notice by mail of such increase
14 in accordance with subsection (b) of this section, or in accordance with
15 subsection (f) of section 12-62 in the year of a revaluation, including in
16 such notice the valuation prior to and after such increase with respect

17 to each parcel of real property, the valuation of which has been
18 increased, to the last-known address of the person whose valuation is
19 so changed. If the methodology used to determine the value of
20 personal property for which a notice of increase is required differs
21 from that previously used to determine the value of such property by
22 the assessor or assessors of such town, said notice shall include a
23 statement concerning such change, which shall indicate the current
24 methodology and that previously used. Such notice shall also include
25 information describing the manner in which an appeal may be filed
26 with the board of assessment appeals. When the review of such
27 declarations has been completed, the assessor or board of assessors
28 shall determine the assessed valuations resulting therefrom, including,
29 where applicable, the twenty-five per cent assessment penalty added
30 in accordance with section 12-41. The assessor shall publish all such
31 assessed values, together with the assessed value of all other property
32 in the town in the grand list abstract for the assessment year
33 commencing on the October first immediately preceding completion of
34 such grand list. Such grand list shall also reflect the statutory
35 exemption or exemptions to which each taxpayer is entitled. The
36 assessor or board of assessors shall lodge the same, except as otherwise
37 specially provided by law, in the office of the assessor, on or before the
38 thirty-first day of January following the commencement of such
39 assessment year, for public inspection. Such assessor or board of
40 assessors shall take and subscribe the oath provided by law, which
41 shall be certified by the officer administering the same and endorsed
42 upon or attached to such grand list abstract. For the grand list of
43 October 1, 2000, and each grand list thereafter, each assessor who signs
44 the grand list of the town shall be certified in accordance with the
45 provisions of section 12-40a. Any assessor or board of assessors of any
46 town who fails to comply with any provision of this section shall be
47 fined five dollars.

48 (b) The written notice of assessment increase as required in
49 subsection (a) of this section shall be mailed no earlier than the
50 assessment date and no later than the tenth calendar day immediately

51 following the date on which the grand list abstract is signed and
52 attested to by the assessor or board of assessors. If such assessment
53 increase notice is sent later than the time period herein prescribed,
54 such increase shall become effective on the next succeeding grand list.]

55 (a) On or before the thirty-first day of January of each year, except
56 as otherwise specifically provided by law, the assessors or board of
57 assessors shall publish the grand list for their respective towns. Each
58 such grand list shall contain the assessed values of all property in the
59 town, reflecting the statutory exemption or exemptions to which each
60 property or property owner is entitled, and including, where
61 applicable, any assessment penalty added in accordance with section
62 12-41 or 12-57a, as amended by this act, for the assessment year
63 commencing on the October first immediately preceding. The assessor
64 or board of assessors shall lodge the grand list for public inspection, in
65 the office of the assessor on or before said thirty-first day of January, or
66 on or before the day otherwise specifically provided by law for the
67 completion of such grand list. The town's assessor or board of
68 assessors shall take and subscribe to the oath, pursuant to section 1-25,
69 which shall be certified by the officer administering the same and
70 endorsed upon or attached to such grand list. For the grand list of
71 October 1, 2000, and each grand list thereafter, each assessor or
72 member of a board of assessors who signs the grand list shall be
73 certified in accordance with the provisions of section 12-40a.

74 (b) Prior to taking and subscribing to the oath upon the grand list,
75 the assessor or board of assessors shall equalize the assessments of
76 property in the town, if necessary, and make any assessment omitted
77 by mistake or required by law. The assessor or board of assessors may
78 increase or decrease the valuation of any property as reflected in the
79 last-preceding grand list, or the valuation as stated in any personal
80 property declaration or report received pursuant to this chapter. In
81 each case of any increase in valuation of a property above the
82 valuation of such property in the last-preceding grand list, or the
83 valuation, if any, stated by the person filing such declaration or report,

84 the assessor or board of assessors shall mail a written notice of
85 assessment increase to the last-known address of the owner of the
86 property the valuation of which has increased. All such notices shall be
87 subject to the provisions of subsection (c) of this section.
88 Notwithstanding the provisions of this section, a notice of increase
89 shall not be required in any year with respect to a registered motor
90 vehicle the valuation of which has increased. In the year of a
91 revaluation, the notice of increase sent in accordance with subsection
92 (f) of section 12-62 shall be in lieu of the notice required by this section.

93 (c) Each notice of assessment increase sent pursuant to this section
94 shall include: (1) The valuation prior to and after such increase; and (2)
95 information describing the manner in which an appeal may be filed
96 with the board of assessment appeals. If a notice of assessment increase
97 affects the value of personal property and the assessor or board of
98 assessors used a methodology to determine such value that differs
99 from the methodology previously used, said notice shall include a
100 statement concerning such change in methodology, which shall
101 indicate the current methodology and the one that the assessor or
102 assessors previously used. Each such notice shall be mailed not earlier
103 than the assessment date and no later than the tenth calendar day
104 immediately following the date on which the assessor or board of
105 assessors signs and attests to the grand list. If any such assessment
106 increase notice is sent later than the time period prescribed in this
107 subsection, such increase shall become effective on the next succeeding
108 grand list.

109 Sec. 2. Section 12-57a of the general statutes is repealed and the
110 following is substituted in lieu thereof (*Effective July 1, 2003*):

111 (a) Any personal property subject to a contract of lease, except any
112 motor vehicle registered with the Commissioner of Motor Vehicles,
113 which property is in the possession of the lessee on any assessment
114 day in the municipality in which the lessee resides, shall, for
115 information purposes only, be included in the personal property

116 declaration of the lessee as an individual entry or as part of a list of
117 such leased property in the possession of the lessee on such assessment
118 day. Such entry or declaration may be in the form of an attachment or
119 a separate category of property in such declaration and with respect to
120 each item of such leased property, the lessee shall be required to
121 include the name and address of the owner of such property and the
122 term of the lease applicable thereto. In the event the lessee is not
123 required to submit a personal property declaration in such
124 municipality, any such items of leased personal property shall be
125 recorded in such form as used for purposes of personal property
126 declarations, adding thereto identification of such property as leased
127 personal property and including with respect to each item of such
128 property the name and address of the owner thereof.

129 (b) Whenever any such lessee of personal property fails to file the
130 information required in this section, it shall be assumed that any such
131 property in the lessee's possession is owned by the lessee, who shall be
132 subject to the penalty as provided in section 12-42 in the same manner
133 as any owner of personal property who fails to file a personal property
134 declaration as required, provided, the assessor or board of assessors
135 may waive such penalty upon receipt of the information required in
136 this section. Any person claiming to be aggrieved by the action of the
137 assessor or board of assessors under this section may appeal the
138 actions of the assessor or board of assessors to the board of assessment
139 appeals and the Superior Court as otherwise provided in this chapter,
140 provided such appeal shall be extended in time to the next succeeding
141 board of assessment appeals if the statutory period for the meeting of
142 such board has passed.

143 Sec. 3. Section 12-64 of the general statutes is repealed and the
144 following is substituted in lieu thereof (*Effective from passage*):

145 (a) All the following-mentioned property, not exempted, shall be set
146 in the list of the town where it is situated and, except as otherwise
147 provided by law, shall be liable to taxation at a uniform percentage of

148 its present true and actual valuation, not exceeding one hundred per
149 cent of such valuation, to be determined by the assessors: Dwelling
150 houses, garages, barns, sheds, stores, shops, mills, buildings used for
151 business, commercial, financial, manufacturing, mercantile and trading
152 purposes, ice houses, warehouses, silos, all other buildings and
153 structures, house lots, all other building lots and improvements
154 thereon and thereto, agricultural lands, shellfish lands, all other lands
155 and improvements thereon and thereto, quarries, mines, ore beds,
156 fisheries, property in fish pounds, machinery, [and] easements to use
157 air space whether or not contiguous to the surface of the ground and
158 any communications tower of a height equal to or greater than twenty
159 feet, including, but not limited to, those utilizing building mounts,
160 power mounts, guyed wires or self-supporting lattices. An easement to
161 use air space shall be an interest in real estate and may be assessed
162 separately from the surface of the ground below it. Any interest in real
163 estate shall be set by the assessors in the list of the person in whose
164 name the title to such interest stands on the land records. If the interest
165 in real estate consists of an easement to use air space, whether or not
166 contiguous to the surface of the ground, which easement is in the form
167 of a lease for a period of not less than fifty years, which lease is
168 recorded in the land records of the town and provides that the lessee
169 shall pay all taxes, said interest shall be deemed to be a separate parcel
170 and shall be separately assessed in the name of the lessee. If the
171 interest in real estate consists of a lease of land used for residential
172 purposes which allows the lessee to remove any or all of the structures,
173 buildings or other improvements on said land erected or owned by the
174 lessee, which lease is recorded in the land records of the town and
175 provides that the lessee shall pay all taxes with respect to such
176 structures, buildings or other improvements, said interest shall be
177 deemed to be a separate parcel and said structures, buildings or other
178 improvements shall be separately assessed in the name of the lessee,
179 provided such separate assessment shall not alter or limit in any way
180 the enforcement of a lien on such real estate in accordance with chapter
181 205, for taxes with respect to such real estate including said land,

182 structures, buildings or other improvements. For purposes of
183 determining the applicability of the provisions of this section to any
184 such interest in real estate, the term "lessee" shall mean any person
185 who is a lessee or sublessee under the terms of the lease agreement in
186 accordance with which such interest in real estate is established.

187 (b) Except as provided in subsection (c) of this section, any land,
188 buildings or easement to use air rights belonging to or held in trust for
189 the state, not used for purposes attributable to functions of the state
190 government or any other governmental purpose but leased to a person
191 or organization for use unrelated to any such purpose, exclusive of any
192 such lease with respect to which a binding agreement is in effect on
193 June 25, 1985, shall be separately assessed in the name of the lessee and
194 [the lessee shall be required to pay property taxes applicable to the
195 assessed value of the portion of such property subject to the interest of
196 the lessee under the terms of the lease] subject to local taxation
197 annually in the name of the lessee having immediate right to
198 occupancy of such land or building, by the town wherein situated as of
199 the assessment day next following the date of leasing pursuant to
200 section 4b-38. If such property or any portion thereof is leased to any
201 organization which, if the property were owned by or held in trust for
202 such organization, would not be liable for taxes with respect to such
203 property under any of the subdivisions of section 12-81, such
204 organization shall be entitled to exemption from property taxes as the
205 lessee under such lease, provided such property is used exclusively for
206 the purposes of such organization as stated in the applicable
207 subdivision of said section 12-81 and the portion of such property so
208 leased to such exempt organization shall be eligible for a grant in lieu
209 of taxes pursuant to section 12-19a. Whenever the lessee of such
210 property is required to pay property taxes to the town in which such
211 property is situated as provided in this subsection, the assessed
212 valuation of such property subject to the interest of the lessee shall not
213 be included in the annual list of assessed values of state-owned real
214 property in such town as prepared for purposes of state grants in
215 accordance with said section 12-19a and the amount of grant to such

216 town under said section 12-19a shall be determined without
217 consideration of such assessed value.

218 (c) The provisions of subsection (b) of this section shall not be
219 applicable to any land, building or easement belonging to or held in
220 trust for the state of Connecticut at (1) Bradley International Airport or
221 any other state-owned airport, and (2) any restaurant, gasoline station
222 or other service facility or public convenience as may be deemed
223 appropriate by the Commissioner of Transportation for state highway,
224 mass transit, marine or aviation purposes. In the event a lessee of
225 property, belonging to or held in trust for the state or a constituent unit
226 of the state system of higher education, who is subject to taxation
227 pursuant to the provisions of this subsection or pursuant to subsection
228 (g) of section 4b-38 is delinquent in the payment of such tax, a
229 municipal tax collector may enforce the collection of said tax by all
230 legal means available, except for the filing of a lien on such property.

231 Sec. 4. Section 12-111 of the general statutes is repealed and the
232 following is substituted in lieu thereof (*Effective July 1, 2003*):

233 (a) Any person, including any lessee of real property whose lease
234 has been recorded as provided in section 47-19 and who is bound
235 under the terms of a lease to pay real property taxes and any person to
236 whom title to such property has been transferred since the assessment
237 date, claiming to be aggrieved by the doings of the assessors of such
238 town may appeal therefrom to the board of assessment appeals. Such
239 appeal shall be filed, in writing, on or before February twentieth. The
240 written appeal shall include, but is not limited to, the property owner's
241 name, name and position of the signer, description of the property
242 which is the subject of the appeal, name and mailing address of the
243 party to be sent all correspondence by the board of assessment
244 appeals, reason for the appeal, appellant's estimate of value, signature
245 of property owner, or duly authorized agent of the property owner,
246 and date of signature. The board shall notify each aggrieved taxpayer
247 who filed a written appeal in the proper form and in a timely manner,

248 no later than March first immediately following the assessment date, of
249 the date, time and place of the appeal hearing. Such notice shall be sent
250 no later than seven calendar days preceding the hearing date except
251 that the board may elect not to conduct an appeal hearing for any
252 commercial, industrial, utility or apartment property with an assessed
253 value greater than five hundred thousand dollars. The board shall, not
254 later than March first, notify the appellant that the board has elected
255 not to conduct an appeal hearing. The board shall determine all such
256 appeals and send written notification of the final determination of such
257 appeals to each such person within one week after such determination
258 has been made. Such written notification shall include information
259 describing the property owner's right to appeal the determination of
260 such board. Such board may equalize and adjust the grand list of such
261 town and may increase or decrease the assessment of any taxable
262 property or interest therein and may add an assessment for property
263 omitted by the assessors which should be added thereto; and may add
264 to the grand list the name of any person omitted by the assessors and
265 owning taxable property in such town, placing therein all property
266 liable to taxation which it has reason to believe is owned by such
267 person, at the percentage of its actual valuation, as determined by the
268 assessors in accordance with the provisions of sections 12-64 and 12-71,
269 from the best information that it can obtain, and if such property
270 should have been included in the declaration, as required by section
271 12-42 or 12-43, it shall add thereto twenty-five per cent of such
272 assessment; but, before proceeding to increase the assessment of any
273 person or to add to the grand list the name of any person so omitted, it
274 shall mail to such person, postage paid, at least one week before
275 making such increase or addition, a written or printed notice
276 addressed to such person at the town in which such person resides, to
277 appear before such board and show cause why such increase or
278 addition should not be made.

279 (b) If an extension is granted to any assessor or board of assessors
280 pursuant to section 12-117, as amended by this act, the date by which a
281 taxpayer shall be required to submit a written request for appeal to the

282 board of assessment appeals shall be extended to March twentieth and
283 said board shall conduct hearings regarding such requests during the
284 month of April. The board shall send notification to the taxpayer of the
285 time and date of an appeal hearing at least seven calendar days
286 preceding the hearing date, but no later than the first day of April. If
287 the board elects not to hear an appeal for commercial, industrial, utility
288 or apartment property described in subsection (a) of this section, the
289 board shall notify the taxpayer of such decision no later than the first
290 day of April.

291 Sec. 5. Section 12-117 of the general statutes is repealed and the
292 following is substituted in lieu thereof (*Effective July 1, 2003*):

293 (a) [(1)] The period prescribed by law for the completion of the
294 duties of any assessor, board of assessors or board of assessment
295 appeals may, for due cause shown, be extended by the chief executive
296 officer of the town for a period not exceeding one month, and in the
297 case of the board of assessment appeals in any town in the assessment
298 year immediately following completion of a revaluation of all real
299 property in such town and adjustment of the assessment list for such
300 assessment year accordingly, such period may be extended by said
301 chief executive officer for a period not exceeding two months. Not later
302 than two weeks after granting an extension as provided under
303 [subdivision (1) or (2) of] this subsection, the chief executive officer
304 shall send written notice of the extension to the Secretary of the Office
305 of Policy and Management. [If an extension is granted to any assessor
306 or board of assessors, the date by which a taxpayer shall be required to
307 submit a written request for appeal to the board of assessment appeals
308 shall be extended to March twentieth and said board shall conduct
309 hearings regarding such requests during the month of April. The
310 board shall send notification to the taxpayer of the time and date of an
311 appeal hearing at least seven calendar days preceding the hearing
312 date, but no later than the first day of April. If the board elects not to
313 hear an appeal in accordance with the provisions of section 12-111 it
314 shall notify the taxpayer of such decision no later than the first day of

315 April. (2) In addition to the extensions provided under subdivision (1)
316 of this subsection, the period prescribed by law for the completion of
317 the duties of any assessor, board of assessors or board of assessment
318 appeals in any town subject to the provisions of section 7-344 which
319 fails to adopt its budget in the time prescribed shall be extended by the
320 chief executive officer for a period not exceeding three months,
321 provided the assessor or board notifies the chief executive officer of the
322 need for such extension. The date by which a taxpayer shall be
323 required to submit a written request for appeal to the board of
324 assessment appeals shall be extended for a three-month period and
325 said board shall conduct hearings regarding such requests during the
326 month following the end of the extended period for requests for
327 appeals under this subdivision. The board shall send notification to the
328 taxpayer of the time and date of an appeal hearing at least seven
329 calendar days preceding the hearing date, but no later than the first
330 day of the month in which the hearing is to be held. If the board elects
331 not to hear an appeal in accordance with the provisions of section 12-
332 111 it shall notify the taxpayer of such decision. All provisions of said
333 section 12-111, other than the extension of the filing and notification
334 dates as provided in subdivisions (1) and (2) of this subsection, shall be
335 applicable to such appeals. If an extension is granted to any board of
336 assessment appeals, the time period within which a taxpayer may
337 appeal from the decision of such board and the time within which the
338 assessor or board of assessors shall transmit a report of such grand list
339 to the Secretary of the Office of Policy and Management shall be
340 extended for a like period.]

341 (b) If, in the opinion of the board of assessment appeals and the
342 chief executive officer, the number of appeals pending before such
343 board is such as to preclude fair and equitable consideration of such
344 appeals within the time restriction prescribed herein, the Secretary of
345 the Office of Policy and Management may, upon the request in writing
346 of the board of assessment appeals approved by the chief executive
347 officer, setting forth such opinion, authorize the assessors to assess all
348 real estate according to the grand list in effect immediately prior to the

349 grand list from which such appeals are taken, subject only to transfers
350 of ownership, additions for new construction and reductions for
351 demolitions. The grand list from which such appeals are taken shall
352 then become the grand list for the assessment day next ensuing, subject
353 only to such adjustments as are authorized by the board of assessment
354 appeals, unless the town has, in the intervening time period,
355 completed a revaluation of all real property in accordance with section
356 12-62.

357 (c) During any assessment year in which the provisions of
358 subsection (b) of this section become applicable, the assessor or board
359 of assessors shall, within sixty days of the date on which the Secretary
360 of the Office of Policy and Management grants authorization, complete
361 the grand list as required by said subsection. Each owner whose
362 property valuation on such grand list has been increased above the
363 valuation of such property in the last-preceding grand list shall be sent
364 an increase notice. The notice shall be prepared in the manner
365 prescribed in section 12-55, as amended by this act, and shall be sent
366 not earlier than the date on which said secretary grants authorization
367 and not later than the tenth day following the date on which the
368 assessor completes the grand list as required by this subsection. If such
369 increase notice is sent later than the time period prescribed in this
370 subsection, such increase shall become effective on the next succeeding
371 grand list. Any owner may appeal said valuation to the board of
372 assessment appeals within thirty days of the date the notice was sent.

This act shall take effect as follows:	
Section 1	<i>July 1, 2003</i>
Sec. 2	<i>July 1, 2003</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>July 1, 2003</i>
Sec. 5	<i>July 1, 2003</i>

Statement of Purpose:

To revise certain property tax provisions for purposes of clarity; to allow assessors to waive the assessment penalty upon the filing of the

required information by a lessee and provide lessees with the right to appeal such penalties to the board of assessment appeals; to specifically include communications towers in the definition of real property taxable by towns; to clarify that a property tax lien cannot be used as a means of enforcing the collection of delinquent taxes with respect to property eased for nongovernmental use; to reorganize the board of assessment appeals' statutes so that taxpayers may more easily be aware of extensions of the time period to file appeals; and to repeal an ineffectual provision regarding an extension of the time to complete the duties of assessors or board of assessment appeals.

[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.]