



House of Representatives

General Assembly

File No. 197

February Session, 2004

Substitute House Bill No. 5522

House of Representatives, March 23, 2004

The Committee on Planning and Development reported through REP. WALLACE of the 109th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT CONCERNING THE BOARD OF ASSESSMENT APPEALS FOR THE TOWN OF SOMERS.

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

1 Section 1. (*Effective from passage*) (a) If the town meeting in the town
2 of Somers votes to make null and void the revaluation-based grand list
3 of October 1, 2002, and the grand list for said year is revised to reflect
4 the level of assessment existing prior to such revaluation, the board of
5 assessment appeals shall meet in 2004 during the month of August for
6 the purpose of hearing appeals related to any parcel of real property
7 the assessment of which reflects an increase on said revised grand list
8 as compared to the grand list of October 1, 2001, and for which an
9 increase notice was issued pursuant to section 12-55 of the general
10 statutes. The date by which any person claiming to be aggrieved by the
11 doings of the assessor with respect to such an increase may file a
12 written request for an appeal hearing before said board shall be July 1,
13 2004. All provisions of section 12-111 of the general statutes shall be

14 applicable with respect to such appeals, except that the date by which
15 said board of assessment appeals shall notify an aggrieved taxpayer of
16 the date and time of an appeal hearing shall be August 1, 2004.

17 (b) If the town of Somers conducts a hearing during the regular
18 session of such board in 2004, with respect to any parcel of real
19 property the assessment of which was increased on the grand list of
20 October 1, 2002, as revised, over the assessment of such property on
21 the grand list of October 1, 2001, the decision of said board of
22 assessment appeals with respect to any such appeal hearing is herein
23 validated.

This act shall take effect as follows:	
Section 1	<i>from passage</i>

Statement of Legislative Commissioners:

In section 1, the word "(NEW)" was removed to make provisions of the bill a special act.

PD *Joint Favorable Subst.-LCO*

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

Municipal Impact:

Municipalities	Effect	FY 05 \$	FY 06 \$
Somers	See Below	See Below	See Below

Explanation

The bill validates the actions of the board of assessment appeals for the town of Somers provided that the board holds a meeting for the purposes of hearing appeals during the month of August 2004. The validation of the actions of the board of assessment appeals could preclude future court challenges to tax bills.

OLR Bill Analysis

sHB-5522

***AN ACT CONCERNING THE BOARD OF ASSESSMENT APPEALS
FOR THE TOWN OF SOMERS.***

SUMMARY:

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Report

Yea 18 Nay 0