



General Assembly

February Session, 2004

**Raised Bill No. 39**

LCO No. 438

\*00438 \_\_\_\_\_ PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

**AN ACT CONCERNING COMMUNITY PRESERVATION.**

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

1 Section 1. (NEW) (*Effective from passage*) (a) There is established a  
2 Geographic Information Systems Council consisting of the following  
3 members or their designees: (1) The Secretary of the Office of Policy  
4 and Management; (2) the Commissioner of Environmental Protection;  
5 (3) the Commissioner of Economic and Community Development; (4)  
6 the Commissioner of Transportation; (5) the Commissioner of  
7 Information Technology; (6) two members appointed by the president  
8 pro tempore of the Senate, one representing a municipality with a  
9 population of more than sixty thousand and one representing a  
10 regional planning agency; (7) two members appointed by the  
11 Governor, one representing a municipality with a population of less  
12 than sixty thousand but more than thirty thousand and one who is a  
13 user of geographic information systems; and (8) two members  
14 appointed by the speaker of the House of Representatives, one  
15 representing a municipality with a population of less than thirty  
16 thousand and one who is a user of geographic information systems.  
17 The Secretary of the Office of Policy and Management, or a designee,

18 shall serve as chairperson of the council. The Governor shall fill any  
19 vacancy by appointment for the unexpired portion of the term vacated.  
20 Members shall receive no compensation for their services on said  
21 council, but shall be reimbursed for necessary expenses incurred in the  
22 performance of their duties. Said council shall hold one meeting each  
23 month and such additional meetings as may be prescribed by council  
24 rules. In addition, special meetings may be called by the chairperson or  
25 by any three members upon delivery of forty-eight hours written  
26 notice to each member.

27 (b) The council shall coordinate a uniform geographic information  
28 system capacity for the state and municipalities which shall include  
29 provisions for application, policy and standards for government  
30 information system implementation. In establishing such capacity, the  
31 council shall consult with state agencies, municipalities and other users  
32 of geographic information system technology.

33 (c) The council shall administer a program of technical assistance to  
34 regional planning agencies and municipalities to develop geographic  
35 information systems.

36 (d) On or before January 1, 2005, and annually thereafter, the  
37 council shall submit a report on activities under this section to the joint  
38 standing committee of the General Assembly having cognizance of  
39 matters relating to planning and development.

40 Sec. 2. (NEW) (*Effective July 1, 2004*) (a) As used in this section,  
41 "build out analysis" means an analysis showing the maximum extent of  
42 development permitted in a municipality under the subdivision  
43 regulations and zoning regulations at the time of such analysis.

44 (b) The Secretary of the Office of Policy and Management shall  
45 establish a technical assistance program to encourage and coordinate  
46 build out analysis by municipalities to (1) identify areas where it is  
47 feasible and prudent to have compact, transit accessible, pedestrian-  
48 oriented mixed use development patterns and land reuse and to

49 promote such patterns and reuse, (2) develop strategies for land use  
50 and to manage growth, and (3) determine the need for open space.  
51 Such program shall include the development of informational  
52 materials that describe initial mapping and source material  
53 requirements, geographic information system methodology and local  
54 review procedures.

55 Sec. 3. Section 12-62a of the general statutes is repealed and the  
56 following is substituted in lieu thereof (*Effective October 1, 2004, and*  
57 *applicable to assessment years commencing on or after October 1, 2004*):

58 (a) Each municipality, as defined in section 7-381, shall establish a  
59 uniform assessment date of October first.

60 (b) Each such municipality shall assess all property for purposes of  
61 the local property tax at a uniform rate of seventy per cent of present  
62 true and actual value, as determined under section 12-63. For  
63 assessment years commencing on and after October 1, 2004, any  
64 municipality with a population of more than one hundred thousand,  
65 as amended by ordinance adopted by its legislative body, may (1)  
66 classify real estate as (A) land or land exclusive of buildings, or (B)  
67 buildings on land, and (2) establish a different rate of property tax for  
68 each class, provided the higher rate shall apply to land or land  
69 exclusive of buildings.

70 (c) Repealed by P.A. 96-171, S. 15, 16.

71 (d) Repealed by P.A. 96-171, S. 15, 16.

72 (e) Commencing October 1, 1996, any such municipality may, with  
73 respect to the assessment list in such municipality in a year in which a  
74 revaluation becomes effective, as required under section 12-62, by vote  
75 of its legislative body and in the manner provided in this subsection,  
76 defer all or any part of the amount of any increase in the assessed  
77 value of real property included in the assessment list in the year such  
78 revaluation becomes effective, provided in the year such revaluation

79 becomes effective and in any succeeding year in which such deferment  
80 is allowed by such municipality, the assessed value of any real  
81 property in the year immediately preceding revaluation shall be  
82 increased in such equal amounts in each of such years that the assessed  
83 value of such real property in the last year of such deferment, but in no  
84 event later than the third year following the year of such revaluation,  
85 shall be no less than the assessed value applicable to such property in  
86 the year of revaluation except for deferment of such increased  
87 assessment in accordance with this subsection. In any municipality  
88 with such a revaluation becoming effective and electing to defer all or  
89 any part of the amount of such increase in the assessed value of real  
90 property over the period of three years immediately following, as  
91 provided in this subsection, subject to approval by the legislative body  
92 as provided above with respect to real property included in the  
93 assessment list in the year of such revaluation, new real estate  
94 construction in such municipality which is completed and determined  
95 to be subject to property tax as provided in section 12-53a after the  
96 assessment date in the year of such revaluation and prior to the  
97 assessment date in the third year following the year of such  
98 revaluation, may be assessed during such period in a manner similar  
99 to that provided in this subsection for real property included in the  
100 assessment list in the year of such revaluation, deferring a portion of  
101 the actual assessed value of such new construction as of the date  
102 liability for property tax is established and adding such portion in  
103 equal increments to an assessed value for such new construction  
104 estimated as that which would have been applicable if it had been  
105 completed immediately prior to the assessment date in the year of such  
106 revaluation, such increments to be added in each assessment year  
107 commencing with the year in which liability for property tax is so  
108 established and ending not later than the third year following the year  
109 of such revaluation. The assessed value for purposes of this subsection  
110 in each of said years shall be determined as the sum of (1) such  
111 estimated assessed value, (2) any of the equal increments already  
112 added to such estimated value for purposes of determining the

113 assessed value in accordance with this subsection, and (3) the  
114 increment for the year with respect to which such assessed value is  
115 being determined. The portion of the actual assessed value of such  
116 new construction as of the date of such liability which is to be deferred  
117 and added in increments to such estimated assessed value shall be the  
118 amount by which the actual assessed value of such new construction  
119 on the date tax liability is so established exceeds the estimated assessed  
120 value for such new construction as described in this subsection.

121 (f) Any municipality which has elected to defer all or any part of the  
122 amount of increase in the assessed value of real property as provided  
123 in subsection (e) of this section may (1) continue the plan of such  
124 deferment as approved by the legislative body of such municipality  
125 until the third year following the year of such revaluation as provided  
126 in [said] subsection (e) of this section, or (2) at any time, subject to  
127 approval by the legislative body in such municipality, discontinue the  
128 plan of such deferment as adopted and notwithstanding the provisions  
129 of section 7-344 and any other public or special act or charter, lay such  
130 rate of property tax on the assessment list for the assessment year in  
131 which such discontinuance occurs, as completed and placed in the  
132 town clerk's office in accordance with section 12-55, as amended,  
133 without any deferment of amounts of increase in assessed values in  
134 accordance with [said] subsection (e) of this section, in the amount that  
135 would have been applicable with respect to said assessment list if such  
136 plan of deferment had not been adopted. In the event any such tax in  
137 accordance with [said] subsection (e) of this section has been levied  
138 and become due and payable in such assessment year prior to the date  
139 of such discontinuance as provided in this subsection, the amount of  
140 tax due and payable under this subsection shall be that portion of such  
141 tax in excess of the amount of tax due and payable prior to the date of  
142 such discontinuance and which amount, notwithstanding  
143 discontinuance of such plan of deferment, shall continue to be  
144 collectible by the tax collector. Within a period not exceeding thirty  
145 days following the date on which such plan of deferment is  
146 discontinued, the assessor in such municipality shall notify the tax

147 collector as to the additional amounts of such tax due with respect to  
148 the assessment list for the assessment year in which such  
149 discontinuance occurs and the tax collector shall within ten days  
150 thereafter mail a bill to the owner of each parcel of real property  
151 subject to such additional tax. Such tax shall be due and payable and  
152 collectible as other municipal property taxes, provided such tax shall  
153 be due and payable in an initial or single installment not sooner than  
154 thirty days following the date such bill is mailed to the owner and in  
155 any remaining installments of equal amounts as the same are  
156 determined to be due and payable by the legislative body.

157 (g) Repealed by P.A. 83-465, S. 3, 4.

158 Sec. 4. (NEW) (*Effective from passage*) The Secretary of the Office of  
159 Policy and Management shall conduct a tax incidence study. The study  
160 shall include an analysis of federal, state and local tax burdens of state  
161 taxpayers with different income levels in each municipality and assess  
162 how changes in local and state taxes would effect income levels. The  
163 study shall be submitted to the General Assembly on or before July 1,  
164 2005, and every two years thereafter.

165 Sec. 5. (NEW) (*Effective from passage*) The Commissioner of  
166 Environmental Protection shall develop a program of comprehensive  
167 land use training for members of zoning commissions, planning  
168 commissions and planning and zoning commissions.

169 Sec. 6. (NEW) (*Effective from passage*) At least one member of the  
170 zoning commission, planning commission, planning and zoning  
171 commission and zoning board of appeals of each municipality, or staff  
172 of such commissions and board, shall have completed the  
173 comprehensive training program developed by the Commissioner of  
174 Environmental Protection pursuant to section 7 of this act. Failure to  
175 have a member of the commission, board or staff with training shall  
176 not affect the validity of any action of the commission or board. The  
177 commissioner shall annually make such program available to one  
178 person from each town without cost to that person or the municipality.

179 Each zoning commission, planning commission, planning and zoning  
180 commission and zoning board of appeals shall hold a meeting at least  
181 once annually at which information is presented to the members which  
182 summarizes the provisions of the training program. The commissioner  
183 shall develop such information in consultation with interested persons  
184 affected by planning and zoning issues and shall provide for  
185 distribution of video presentations and related written materials which  
186 convey such information to the zoning commission, planning  
187 commission, planning and zoning commission or zoning board of  
188 appeals.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>July 1, 2004</i>
Sec. 3	<i>October 1, 2004, and applicable to assessment years commencing on or after October 1, 2004</i>
Sec. 4	<i>from passage</i>
Sec. 5	<i>from passage</i>
Sec. 6	<i>from passage</i>

**Statement of Purpose:**

To promote community preservation by (1) establishing a Geographic Information Systems Council to coordinate a uniform geographic information system capacity for the state and municipalities, (2) providing for technical assistance to municipalities for build out analysis, (3) authorizing split rate taxation in municipalities with a population of more than one hundred thousand, (4) requiring a tax incidence study biennially, and (5) establishing training for local land use officials.

*[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.]*