



General Assembly

Substitute Bill No. 39

February Session, 2004

* _____SB00039ENVGAE030804_____*

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 Commissioners of Environmental Protection,
5 Economic and Community Development, Transportation, Public
6 Safety and Public Health; (3) the Chief Information Officer of the
7 Department of Information Technology; (4) one member appointed by
8 the president pro tempore of the Senate representing a municipality
9 with a population of more than sixty thousand; (5) one member
10 appointed by the minority leader of the Senate representing a regional
11 planning agency; (6) two members appointed by the Governor, one
12 representing a municipality with a population of less than sixty
13 thousand but more than thirty thousand and one who is a user of
14 geographic information systems; (7) one member appointed by the
15 speaker of the House of Representatives representing a municipality
16 with a population of less than thirty thousand; and (8) one member
17 appointed by the minority leader of the House of Representatives who
18 is a user of geographic information systems. Within available
19 appropriations, the Secretary of the Office of Policy and Management,
20 or a designee, shall serve as chairperson of the council and shall
21 administer the affairs of the council. The Governor shall fill any

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

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

37 (c) The council shall administer a program of technical assistance to
38 regional planning agencies and municipalities to develop geographic
39 information systems.

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

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

48 (b) The Secretary of the Office of Policy and Management, within
49 available appropriations, shall coordinate a build out analysis to (1)
50 identify areas where it is feasible and prudent to have compact, transit
51 accessible, pedestrian-oriented mixed use development patterns and
52 land reuse and to promote such patterns and reuse, (2) develop
53 strategies for land use and to manage growth, and (3) determine the

54 need for open space. Such program shall include the development of
55 informational materials that describe initial mapping and source
56 material requirements, geographic information system methodology
57 and local review procedures.

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

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

63 (b) Each such municipality shall assess all property for purposes of
64 the local property tax at a uniform rate of seventy per cent of present
65 true and actual value, as determined under section 12-63. For
66 assessment years commencing on and after October 1, 2005, any
67 municipality with a population of more than one hundred thousand,
68 by ordinance adopted by its legislative body, may (1) classify real
69 estate as (A) land or land exclusive of buildings, or (B) buildings on
70 land, and (2) establish a different rate of property tax for each class,
71 provided the higher rate shall apply to land or land exclusive of
72 buildings. As used in this subsection, the term "real estate" does not
73 include farm land, forest land and open space land as such terms are
74 defined in section 12-107b.

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

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

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

85 is allowed by such municipality, the assessed value of any real
86 property in the year immediately preceding revaluation shall be
87 increased in such equal amounts in each of such years that the assessed
88 value of such real property in the last year of such deferment, but in no
89 event later than the third year following the year of such revaluation,
90 shall be no less than the assessed value applicable to such property in
91 the year of revaluation except for deferment of such increased
92 assessment in accordance with this subsection. In any municipality
93 with such a revaluation becoming effective and electing to defer all or
94 any part of the amount of such increase in the assessed value of real
95 property over the period of three years immediately following, as
96 provided in this subsection, subject to approval by the legislative body
97 as provided above with respect to real property included in the
98 assessment list in the year of such revaluation, new real estate
99 construction in such municipality which is completed and determined
100 to be subject to property tax as provided in section 12-53a after the
101 assessment date in the year of such revaluation and prior to the
102 assessment date in the third year following the year of such
103 revaluation, may be assessed during such period in a manner similar
104 to that provided in this subsection for real property included in the
105 assessment list in the year of such revaluation, deferring a portion of
106 the actual assessed value of such new construction as of the date
107 liability for property tax is established and adding such portion in
108 equal increments to an assessed value for such new construction
109 estimated as that which would have been applicable if it had been
110 completed immediately prior to the assessment date in the year of such
111 revaluation, such increments to be added in each assessment year
112 commencing with the year in which liability for property tax is so
113 established and ending not later than the third year following the year
114 of such revaluation. The assessed value for purposes of this subsection
115 in each of said years shall be determined as the sum of (1) such
116 estimated assessed value, (2) any of the equal increments already
117 added to such estimated value for purposes of determining the
118 assessed value in accordance with this subsection, and (3) the
119 increment for the year with respect to which such assessed value is

120 being determined. The portion of the actual assessed value of such
121 new construction as of the date of such liability which is to be deferred
122 and added in increments to such estimated assessed value shall be the
123 amount by which the actual assessed value of such new construction
124 on the date tax liability is so established exceeds the estimated assessed
125 value for such new construction as described in this subsection.

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

154 discontinuance occurs and the tax collector shall within ten days
 155 thereafter mail a bill to the owner of each parcel of real property
 156 subject to such additional tax. Such tax shall be due and payable and
 157 collectible as other municipal property taxes, provided such tax shall
 158 be due and payable in an initial or single installment not sooner than
 159 thirty days following the date such bill is mailed to the owner and in
 160 any remaining installments of equal amounts as the same are
 161 determined to be due and payable by the legislative body.

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

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

171 Sec. 5. (*Effective from passage*) On or before January 15, 2005, the
 172 Secretary of the Office of Policy and Management, in consultation with
 173 the Commissioner of Environmental Protection and the Council on
 174 Soil and Water Conservation District, regional planning agencies, the
 175 Agricultural Extension Services of The University of Connecticut, the
 176 Connecticut Chapter of the American Planning Association and the
 177 Rural Development Council, shall prepare a report on land use
 178 training and education available to members of local land uses
 179 agencies. Such report shall include a survey of existing programs and
 180 their utilization and recommendations, if any, for enhancements and
 181 additions to such programs.

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>

PD *Joint Favorable Subst. C/R* ENV
ENV *Joint Favorable C/R* GAE