



General Assembly

February Session, 2004

Raised Bill No. 538

LCO No. 2021

02021_____ENV

Referred to Committee on Environment

Introduced by:
(ENV)

AN ACT CONCERNING THE PRESERVATION OF CERTAIN PUBLIC GOLF COURSES AS OPEN SPACE.

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

1 Section 1. Section 12-107b of the general statutes is amended by
2 adding subsection (g) as follows (*Effective July 1, 2004*):

3 (NEW) (g) "Public golf course land" means any golf course
4 consisting of at least fifty acres of land that is open for use by the
5 public for golfing and that derives at least fifty per cent of its annual
6 revenues from daily fees or group outings.

7 Sec. 2. (NEW) (*Effective July 1, 2004*) (a) An owner of land may apply
8 for its classification as public golf course land on any grand list of a
9 municipality by filing a written application for such classification with
10 the assessor thereof not earlier than thirty days before or later than
11 thirty days after the assessment date, provided in a year in which a
12 revaluation of all real property, in accordance with section 12-62 of the
13 general statutes, becomes effective such application may be filed not
14 later than ninety days after such assessment date. An application for
15 classification of land as public golf course land shall be made upon a

16 form prescribed by the Commissioner of Environmental Protection
17 and shall set forth a description of the land, a general description of the
18 use to which it is being put, a statement of the potential liability for tax
19 under the provisions of sections 12-504a to 12-504e, inclusive, of the
20 general statutes and such other information as the assessor may
21 require to aid in determining whether such land qualifies for such
22 classification.

23 (b) Failure to file an application for classification of land as public
24 golf course land within the time limit prescribed in subsection (a) of
25 this section and in the manner and form prescribed in subsection (a) of
26 this section shall be considered a waiver of the right to such
27 classification on such assessment list.

28 (c) Any person aggrieved by the denial by an assessor of any
29 application for the classification of land as public golf course land shall
30 have the same rights and remedies for appeal and relief as are
31 provided in the general statutes for taxpayers claiming to be aggrieved
32 by the actions of assessors or boards of assessment appeals.

33 Sec. 3. Subsection (a) of section 12-63 of the general statutes is
34 repealed and the following is substituted in lieu thereof (*Effective July*
35 *1, 2004*):

36 (a) The present true and actual value of land classified as farm land
37 pursuant to section 12-107c, as amended, as forest land pursuant to
38 section 12-107d, or as open space land pursuant to section 12-107e, as
39 amended, shall be based upon its current use without regard to
40 neighborhood land use of a more intensive nature, provided in no
41 event shall the present true and actual value of open space land be less
42 than it would be if such open space land comprised a part of a tract or
43 tracts of land classified as farm land pursuant to section 12-107c, as
44 amended. The present true and actual value of land classified as public
45 golf course land pursuant to section 2 of this act shall be based upon its
46 value as raw land without any improvements to the land that are
47 incidental to the recreational uses of such land or its current use and

48 without regard to neighborhood land use of a more intensive nature.
49 The present true and actual value of all other property shall be deemed
50 by all assessors and boards of assessment appeals to be the fair market
51 value thereof and not its value at a forced or auction sale.

This act shall take effect as follows:	
Section 1	<i>July 1, 2004</i>
Sec. 2	<i>July 1, 2004</i>
Sec. 3	<i>July 1, 2004</i>

Statement of Purpose:

To protect those public golf courses at risk of development as open space.

[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.]