



General Assembly

Amendment

February Session, 2004

LCO No. 4342

SB0055004342SD0

Offered by:

SEN. WILLIAMS, 29th Dist.

SEN. DAILY, 33rd Dist.

SEN. DELUCA, 32nd Dist.

To: Subst. Senate Bill No. 550

File No. 363

Cal. No. 274

"AN ACT CONCERNING THE MANAGEMENT OF STATE SHELLFISH GROUNDS."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective from passage and applicable to assessment*
4 *years commencing on or after October 1, 2003*) "Public golf course land"
5 means any golf course consisting of no less than twenty-five acres of
6 land and no more than thirty-six golf holes that is open for use by the
7 public for golfing and that derives at least fifty per cent of its annual
8 revenues from daily fees or group outings.

9 Sec. 2. (NEW) (*Effective from passage and applicable to assessment years*
10 *commencing on or after October 1, 2003*) (a) An owner of land may apply
11 for its classification as public golf course land on any grand list of a
12 municipality by filing a written application for such classification with
13 the assessor thereof not earlier than thirty days before or later than

14 thirty days after the assessment date, provided in a year in which a
15 revaluation of all real property, in accordance with section 12-62 of the
16 general statutes, becomes effective, such application may be filed not
17 later than ninety days after such assessment date. An application for
18 classification of land as public golf course land shall be made upon a
19 form prescribed by the Commissioner of Environmental Protection
20 and shall set forth a description of the land, a general description of the
21 use to which it is being put, a statement of the potential liability for tax
22 under the provisions of sections 12-504a to 12-504e, inclusive, of the
23 general statutes and such other information as the assessor may
24 require to aid in determining whether such land qualifies for such
25 classification.

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

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

36 Sec. 3. Subsection (a) of section 12-63 of the general statutes is
37 repealed and the following is substituted in lieu thereof (*Effective from*
38 *passage and applicable to assessment years commencing on or after October 1,*
39 *2003*):

40 (a) The present true and actual value of land classified as farm land
41 pursuant to section 12-107c, as amended, as forest land pursuant to
42 section 12-107d, or as open space land pursuant to section 12-107e, as
43 amended, shall be based upon its current use without regard to
44 neighborhood land use of a more intensive nature, provided in no
45 event shall the present true and actual value of open space land be less

46 than it would be if such open space land comprised a part of a tract or
 47 tracts of land classified as farm land pursuant to section 12-107c, as
 48 amended. The present true and actual value of land classified as public
 49 golf course land pursuant to section 2 of this act shall be based upon its
 50 value as raw land without any improvements to the land that are
 51 incidental to the recreational uses of such land or its current use and
 52 without regard to neighborhood land use of a more intensive nature.
 53 The present true and actual value of all other property shall be deemed
 54 by all assessors and boards of assessment appeals to be the fair market
 55 value thereof and not its value at a forced or auction sale."

This act shall take effect as follows:	
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2003</i>
Sec. 2	<i>from passage and applicable to assessment years commencing on or after October 1, 2003</i>
Sec. 3	<i>from passage and applicable to assessment years commencing on or after October 1, 2003</i>