



General Assembly

Amendment

February Session, 2004

LCO No. 4598

SB0059804598SD0

Offered by:
SEN. MCDONALD, 27th Dist.

To: Subst. Senate Bill No. 598 File No. 557 Cal. No. 412

"AN ACT CONCERNING A PROPERTY TAX HOMESTEAD EXEMPTION, A DIFFERENTIAL PROPERTY TAX ON VACANT LAND AND THE PROPERTY TAX CAP AND SURCHARGE PROGRAM."

1 Strike section 3 in its entirety and insert the following in lieu thereof:

2 "Sec. 3. Subsection (a) of section 12-62d of the general statutes is
3 repealed and the following is substituted in lieu thereof (*Effective from*
4 *passage*):

5 (a) Commencing October 1, 1989, any municipality which meets the
6 criteria as set forth in this subsection may, upon approval of its
7 legislative body, provide for residential property tax relief in
8 accordance with the provisions of subsection (d) of this section. Such
9 property tax relief may be allowed (1) if the municipality has
10 implemented in that year a revaluation of all real property as required
11 in section 12-62 and the effective tax rate for residential property, as
12 determined in accordance with the provisions of this section, is one
13 and one-half per cent or more of the market value of residential

14 property in such municipality, or (2) for the assessment year
15 commencing October 1, 2003, and each assessment year thereafter, in
16 any year in which a municipality implements a revaluation of all real
17 property as required in section 12-62 and the effective tax rate for
18 residential property, as determined in accordance with the provisions
19 of this section, is one and one-half per cent or more of the market value
20 of residential property in such municipality. The secretary, at the
21 request of the municipality, may waive the requirement related to the
22 effective tax rate for the assessment year commencing October 1, 2003.
23 Effective tax rate, as used in this section, means a ratio in which the
24 numerator shall be the total tax imposed on all residential real
25 property in the year of revaluation and the denominator of which shall
26 be the present true and actual value of such property in such year, as
27 determined in accordance with section 12-63. Not later than three days
28 following final action with respect to the adoption of a mill rate for the
29 year of revaluation the chief executive officer shall determine the
30 effective tax rate as provided in this subsection and shall give notice of
31 his determination to the Secretary of the Office of Policy and
32 Management, except that for the assessment year commencing October
33 1, 2003, such notice shall be given no later than June 1, 2003. Within
34 five business days of receipt of such notice, said secretary shall issue a
35 determination as to the validity of the effective tax rate so determined.
36 If the chief executive officer is aggrieved by the finding of the
37 secretary, he may, within thirty days make application in the nature of
38 an appeal therefrom to the superior court of the judicial district in
39 which the municipality is located. Such citation shall be signed by the
40 chief executive officer, acting on behalf of the municipality, and such
41 appeal shall be returnable at the same time and in the same manner as
42 required in the case of a summons in a civil action and shall be served
43 upon the secretary. Such application shall be a preferred case, to be
44 heard, unless cause appears to the contrary, at the first session by the
45 court or by a committee appointed by the court. Within twenty days of
46 the secretary's notice confirming the validity of the effective tax rate
47 determination, or within ten days of a decision of the court upholding
48 the validity of the effective tax rate determination, the chief executive

49 officer shall submit to the legislative body his recommendation
50 concerning residential property tax relief, and the legislative body
51 shall act upon such recommendation within thirty days. Whenever
52 used in this section, "municipality" means any town, consolidated
53 town and city or consolidated town and borough."