



General Assembly

February Session, 2004

**Amendment**

LCO No. 4714

\*HB0566104714HDO\*

Offered by:

REP. FELTMAN, 6<sup>th</sup> Dist.

REP. GREEN, 1<sup>st</sup> Dist.

SEN. COLEMAN, 2<sup>nd</sup> Dist.

To: Subst. House Bill No. 5661

File No. 607

Cal. No. 399

**"AN ACT CONCERNING PROPERTY TAXES."**

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

3 "Section 1. (*Effective from passage and applicable to assessment years*  
4 *commencing on or after October 1, 2003*) (a) For the assessment year  
5 commencing on October 1, 2003, and for the four assessment years  
6 thereafter, any municipality which provided for residential property  
7 tax relief under section 12-62d of the general statutes, revision of 1958,  
8 revised to January 1, 2003, shall adopt a property tax system, effective  
9 for such years, under which the tax levy provided for under section 12-  
10 122 of the general statutes shall be payable such that 15.65 per cent of  
11 such levy shall be on residential properties with not more than four  
12 dwelling units and condominiums, regardless of ownership, and  
13 vacant land located in residential zones; 7.55 per cent of such levy shall  
14 be on apartments; 44 per cent of such levy shall be on commercial,

15 industrial and public utility property, and on vacant land located in  
16 commercial, industrial or public utility zones; and 32.8 per cent of such  
17 levy shall be on personal property and motor vehicles. The assessor  
18 shall adopt appropriate mill rates to carry out the provision of this  
19 subsection.

20 (b) For any assessment year commencing on or after October 1, 2004,  
21 if the tax levy provided for under section 12-122 of the general statutes  
22 is increased over the amount levied in the 2003 assessment year, the  
23 ordinance authorized under subsection (a) of this section shall provide  
24 that the levy shall be payable such that the amount of such levy equal  
25 to the amount levied in the 2003 assessment year shall be payable  
26 according to subsection (a) of this section but that the amount  
27 attributable to the difference between the amount levied in the 2003  
28 assessment and the increased amount shall be levied such that 20 per  
29 cent of such difference shall be on residential real estate, including  
30 condominiums, and vacant land in residential zones, 10 per cent of  
31 such difference shall be on apartments, 37 per cent of such difference  
32 shall be on commercial, industrial and public utility property, 33 per  
33 cent of such difference shall be on personal property and motor  
34 vehicles. The assessor may provide for two separate levies using  
35 different mill rates to be applied to each such property class in order to  
36 carry out the provisions of this subsection.

37 Sec. 2. Subsection (c) of section 12-494 of the general statutes, as  
38 amended by section 40 of public act 03-2, is repealed and the following  
39 is substituted in lieu thereof (*Effective from passage*):

40 (c) In addition to the tax imposed under subsection (a) of this  
41 section, any targeted investment community, as defined in section 32-  
42 222, or any municipality in which properties designated as  
43 manufacturing plants under section 32-75c are located, may, on or after  
44 March 15, 2003, [but prior to July 1, 2004,] impose an additional tax on  
45 each deed, instrument or writing, whereby any lands, tenements or  
46 other realty is granted, assigned, transferred or otherwise conveyed to,  
47 or vested in, the purchaser, or any other person by his direction, when

48 the consideration for the interest or property conveyed equals or  
 49 exceeds two thousand dollars, which additional tax shall be at the rate  
 50 of one-fourth of one per cent of the consideration for the interest in real  
 51 property conveyed by such deed, instrument or writing. The revenue  
 52 from such additional tax shall become part of the general revenue of  
 53 the municipality in accordance with section 12-499.

54 Sec. 3. (*Effective from passage*) Bond proceeds authorized under  
 55 section 4-66c of the general statutes that were allocated by the State  
 56 Bond Commission at the January, 2001, commission meeting for a  
 57 grant-in-aid to the city of Hartford for construction of senior centers  
 58 shall remain available to the city until five years after the effective date  
 59 of this section and shall not be reallocated.

60 Sec. 4. (*Effective from passage*) Section 12-62d of the general statutes is  
 61 repealed."

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</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>from passage</i>