



General Assembly

January Session, 2005

Committee Bill No. 222

LCO No. 5180

05180SB00222ENV

Referred to Committee on Environment

Introduced by:
(ENV)

AN ACT CONCERNING THE TAXATION OF CERTAIN PUBLIC GOLF COURSES.

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

1 Section 1. (NEW) (*Effective July 1, 2005*) (a) "Public golf course land"
2 means any golf course consisting of at least fifty acres of land that is
3 open for use by the public for golfing and that derives at least fifty per
4 cent of its annual revenues from daily fees or group outings.

5 (b) An owner of land may apply for its classification as public golf
6 course land on any grand list of a municipality by filing a written
7 application for such classification with the assessor thereof not earlier
8 than thirty days before or later than thirty days after the assessment
9 date, provided in a year in which a revaluation of all real property, in
10 accordance with section 12-62 of the general statutes, becomes effective
11 such application may be filed not later than ninety days after such
12 assessment date. An application for classification of land as public golf
13 course land shall be made upon a form prescribed by the
14 Commissioner of Revenue Services and shall set forth a description of
15 the land, a general description of the use to which it is being put, a
16 statement of the potential liability for tax under the provisions of

17 sections 12-504a to 12-504e, inclusive, of the general statutes and such
18 other information as the assessor may require to aid in determining
19 whether such land qualifies for such classification.

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

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

30 Sec. 2. Subsection (a) of section 12-63 of the general statutes is
31 repealed and the following is substituted in lieu thereof (*Effective July*
32 *1, 2005*):

33 (a) The present true and actual value of land classified as farm land
34 pursuant to section 12-107c, as forest land pursuant to section 12-107d,
35 or as open space land pursuant to section 12-107e shall be based upon
36 its current use without regard to neighborhood land use of a more
37 intensive nature, provided in no event shall the present true and actual
38 value of open space land be less than it would be if such open space
39 land comprised a part of a tract or tracts of land classified as farm land
40 pursuant to section 12-107c. The present true and actual value of land
41 classified as public golf course land pursuant to section 1 of this act
42 shall be based upon its value as raw land without any improvements
43 to the land that are incidental to the recreational uses of such land or
44 its current use and without regard to neighborhood land use of a more
45 intensive nature. The present true and actual value of all other
46 property shall be deemed by all assessors and boards of assessment
47 appeals to be the fair market value thereof and not its value at a forced
48 or auction sale.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2005</i>	New section
Sec. 2	<i>July 1, 2005</i>	12-63(a)

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.]

Co-Sponsors: SEN. MURPHY, 16th Dist.; REP. FRITZ, 90th Dist.

S.B. 222