



General Assembly

Amendment

January Session, 2005

LCO No. 7275

HB0683607275HDO

Offered by:

REP. HENNESSY, 127th Dist.
REP. STAPLES, 96th Dist.
REP. KEELEY, 129th Dist.
REP. MCCLUSKEY, 20th Dist.
REP. MEGNA, 97th Dist.

REP. CARUSO, 126th Dist.
REP. WALKER, 93rd Dist.
REP. TERCYAK, 26th Dist.
REP. O'ROURKE, 32nd Dist.

To: Subst. House Bill No. 6836

File No. 774

Cal. No. 347

**"AN ACT CONCERNING REAL PROPERTY REVALUATION
POLICIES AND PROCEDURES."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-63e of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective July 1, 2005, and*
5 *applicable to assessment years commencing on or after October 1, 2005*):

6 (a) Notwithstanding the provisions of this chapter, when
7 determining the value of any property, except residential property, for
8 purpose of the assessment for property taxes, the assessors of a
9 municipality shall not reduce the value of any property due to any
10 polluted or environmentally hazardous condition existing on such
11 property if such condition was caused by the owner of such property

12 or if a successor in title to such owner acquired such property after any
13 notice of the existence of any such condition was filed on the land
14 records in the town where the property is located. For purposes of this
15 section, an owner shall be deemed to have caused the polluted or
16 environmentally hazardous condition if the Department of
17 Environmental Protection, the United States Environmental Protection
18 Agency or a court of competent jurisdiction has determined that such
19 owner caused such condition or a portion of it.

20 (b) (1) Each municipality may, by ordinance, assess a surcharge
21 payable to such municipality by the owner of any property that (A) is
22 polluted or has an environmentally hazardous condition existing on
23 such property, and (B) in the past two calendar years, has ceased
24 traditional operations, conducted significant layoffs, announced a
25 closing or significantly reduced the number of items listed on its
26 declaration of business personal property. The amount of the
27 surcharge shall be equal to the difference between the amount
28 currently paid in property taxes, and the amount that would be owed
29 in property taxes if previous residential or commercial activity were
30 still being conducted on such property.

31 (2) The municipality may provide by ordinance that if any portion
32 of such property up to forty per cent of the total acreage continues to
33 be used for significant residential or commercial activity, such
34 surcharge may be reduced in proportion to the portion of such
35 property with no such activity. Such reduction shall be provided only
36 if the owners of such property disclose the nature of such continuing
37 activity on such property.

38 (3) At such time as a remediation plan approved by the Department
39 of Environmental Protection is certified by said department as being
40 twenty-five per cent complete, the surcharge imposed pursuant to
41 subdivision (1) of this subsection may be decreased by twenty-five per
42 cent. At such time as said department certifies that such plan is fifty
43 per cent complete, the surcharge may be decreased by fifty per cent. At
44 such time as said department certifies that such plan is seventy-five

45 per cent complete, the surcharge may be decreased by seventy-five per
46 cent.

47 (4) If, on the effective date of this section, the owner of a property
48 has a contractual agreement with a state agency for assessment and
49 remediation of pollution or an environmentally hazardous condition,
50 payment of the surcharge may be suspended. The ordinance adopted
51 by the municipality may allow the assessor to suspend payment of the
52 surcharge, provided (A) a detailed schedule for progress of the
53 assessment and remediation is contained in the contract between the
54 property owner and the state agency, and (B) in the opinion of such
55 state agency, the owner is adhering to such schedule. Failure on the
56 part of such owner to remain on such schedule may result in the
57 requirement of immediate payment of any previously suspended
58 surcharge, and regular payment of the surcharge thereafter.

59 (c) Any surcharge that is not paid thirty days after the due date shall
60 be delinquent and shall bear interest from the due date at the rate and
61 in the manner provided in the municipal ordinance provided for such
62 delinquent surcharges. Any such unpaid surcharge shall constitute a
63 lien upon the real estate against which such charge was levied from the
64 date it becomes delinquent. Each such lien may be continued, recorded
65 and released in the manner provided by the general statutes for
66 continuing, recording and releasing property tax liens. Each such lien
67 shall take precedence over all other liens and encumbrances except
68 taxes, and may be foreclosed in the same manner as a lien for property
69 taxes.

70 (d) The provisions of subsections (b) and (c) of this section shall not
71 apply if the Commissioner of Environmental Protection has approved
72 in writing a final remedial action report prepared by a licensed
73 environmental professional that demonstrates that remediation of
74 pollution and sources of pollution on a property was completed in
75 accordance with the remediation standards in regulations adopted
76 pursuant to section 22a-133k of the general statutes."