



General Assembly

Amendment

February Session, 2006

LCO No. 5691

HB0560505691HDO

Offered by:

REP. FELTMAN, 6th Dist.
REP. STAPLES, 96th Dist.
REP. GREEN, 1st Dist.
REP. MANTILLA, 4th Dist.

REP. KIRKLEY-BEY, 5th Dist.
REP. MCCRORY, 7th Dist.
SEN. DAILY, 33rd Dist.
SEN. COLEMAN, 2nd Dist.

To: Subst. House Bill No. 5605

File No. 483

Cal. No. 323

"AN ACT CONCERNING UNIFORM TREATMENT OF TELECOMMUNICATIONS COMPANIES WITH RESPECT TO PROPERTY TAX DELINQUENCIES AND PAYMENTS TO THE STATE BY MUNICIPALITIES FOR STATE ENFORCEMENT OF THE PROPERTY TAX ON MOTOR VEHICLES."

1 Strike lines 38 to 72, inclusive, in their entirety and insert the
2 following in lieu thereof:

3 "Sec. 2. (NEW) (*Effective July 1, 2006, and applicable to assessment years*
4 *commencing on or after October 1, 2006*) (a) For the purposes of this
5 section:

6 (1) "Apartment property" means a building containing five or more
7 dwelling units used for human habitation, the parcel of land on which
8 such building is situated, and any accessory buildings or other
9 improvements located on such parcel;

10 (2) "Base year" means the fiscal year immediately preceding the
11 fiscal year in which a municipality levies property taxes on the basis of
12 assessments derived from a revaluation implemented pursuant to
13 section 12-62 of the general statutes; and

14 (3) "Residential property" means a building containing four or fewer
15 dwelling units used for human habitation, the parcel of land on which
16 such building is situated, and any accessory buildings or other
17 improvements located on such parcel.

18 (b) Notwithstanding any provision of the general statutes or any
19 special act, municipal charter or any home rule ordinance, any
20 municipality in which the provisions of section 12-62d of the general
21 statutes are effective for the assessment year commencing October 1,
22 2005, may, by ordinance, adopt the property tax system described in
23 this section, provided the assessor of such municipality determines
24 that without implementation of such property tax system,
25 implementation of a revaluation for the assessment year commencing
26 October 1, 2006, would result in an increase of twenty per cent in the
27 share of the total grand levy for all property in the year following the
28 base year, for the property classes composed of apartment property
29 and residential property.

30 (c) In any municipality that adopts the property tax system under
31 this section, the assessor shall determine a rate of assessment for
32 apartment property and residential property for the assessment year in
33 which a revaluation is effective, that will have the effect of increasing
34 the average property tax as a result of revaluation for the property
35 classes composed of apartment property and residential property, by
36 three and one-half per cent over the property tax for said property
37 classes in the base year. Tax increases on apartment property and
38 residential property provided for in this subsection shall be used to
39 reduce, in the amount derived from such increases, the surcharge
40 under section 12-62d of the general statutes. The assessor shall
41 recalculate the rate of assessment for apartment property and
42 residential property for each of the four assessment years following the

43 assessment year in which the provisions of this section become
44 effective such that the average property tax for the property classes
45 composed of apartment property and residential property increases as
46 a result of said revaluation by three and one-half per cent over the
47 average property tax provided by this subsection for such property
48 classes in each prior fiscal year. Notwithstanding the provisions of
49 subsection (b) of section 12-62a of the general statutes, the assessor
50 shall establish a rate of assessment for all real property other than
51 apartment property and residential property, to effectuate the
52 provisions of this section.

53 (d) Subject to the apartment and residential property tax relief
54 described in subsection (c) of this section and concurrent with the
55 assessment year in which a municipality adopts and implements the
56 property tax system under this section, such municipality shall begin
57 to phase out proportionately the impact of the property tax surcharge
58 under section 12-62d of the general statutes to the extent necessary to
59 accomplish the purposes of this section. For the assessment year
60 commencing October 1, 2010, such property tax surcharge shall not
61 exceed seven and one-half per cent of the property tax for all property
62 other than apartment property and residential property.

63 Sec. 3. Section 12-62d of the general statutes is repealed. (*Effective*
64 *July 1, 2006, and applicable to assessment years commencing on or after*
65 *October 1, 2010*)"