



General Assembly

**Amendment**

February Session, 2006

LCO No. 5600

\*SB0070105600SD0\*

Offered by:

SEN. DAILY, 33<sup>rd</sup> Dist.

REP. STAPLES, 96<sup>th</sup> Dist.

To: Subst. Senate Bill No. 701

File No. 556

Cal. No. 422

**"AN ACT CONCERNING PROPERTY TAX ASSESSMENTS FOR RESIDENTIAL PROPERTY AND FOR SOLAR PHOTO VOLTAIC SYSTEMS, AND INSTITUTING AN INCENTIVE PROGRAM FOR THE PROVISION OF REGIONAL SERVICES."**

1 Strike section 1 in its entirety, and renumber the remaining sections  
2 and internal references accordingly

3 Strike section 4 in its entirety, and renumber the remaining sections  
4 and internal references accordingly

5 After the last section, add the following and renumber the sections  
6 and internal references accordingly

7 "Sec. 501. (*Effective from passage*) (a) The Comptroller shall conduct a  
8 study, within available appropriations, of an assumption by the state  
9 of the provision of health insurance coverage to all municipal  
10 employees, including employees of local and regional boards of  
11 education. Such study shall include, but need not be limited to, (1) the  
12 cost to the state of such assumption, (2) the savings to municipalities,

13 (3) the impact upon the health insurance coverage provided to town  
14 employees and the state's ability to offer an equivalent level of health  
15 insurance coverage, (4) the impact upon any contracts between  
16 employee organizations and municipalities, (5) in consultation with  
17 the Office of Policy and Management, the impact upon a municipality's  
18 mill rate should the state undertake such assumption, (6) the cost of  
19 administering such a program, and (7) such other factors as may  
20 impact upon the state's decision to undertake such assumption.

21 (b) Not later than January 1, 2007, the Comptroller shall report the  
22 findings of the review to the joint standing committees of the General  
23 Assembly having cognizance of matters relating to insurance and  
24 finance, revenue and bonding, in accordance with section 11-4a of the  
25 general statutes.

26 Sec. 502. (*Effective from passage*) (a) The Commissioner of Education  
27 shall conduct a study of an assumption by the state of the costs  
28 currently borne by municipalities for special education. Such study  
29 shall include, but need not be limited to, (1) the cost to the state of such  
30 assumption, (2) the savings to municipalities, (3) the impact upon the  
31 provision of special education, (4) in consultation with the Office of  
32 Policy and Management, the impact upon a municipality's mill rate  
33 should the state undertake such assumption, (5) the cost of  
34 administering such a program, and (6) such other factors as may  
35 impact upon the state's decision to undertake such assumption.

36 (b) Not later than January 1, 2007, the commissioner shall report the  
37 findings of the review to the joint standing committees of the General  
38 Assembly having cognizance of matters relating to education and  
39 finance, revenue and bonding, in accordance with section 11-4a of the  
40 general statutes.

41 Sec. 503. (*Effective from passage*) (a) The Secretary of the Office of  
42 Policy and Management shall conduct a study, within available  
43 appropriations, of a system of property taxation wherein all appraised  
44 valuations are frozen until such time as there is a change of ownership

45 or improvements are made to the real property, and valuations  
46 increase only by the cost of any improvements made, or, upon a sale,  
47 valuations increase to the sales price or fair market value. Such study  
48 shall include, but need not be limited to, (1) a review of the experience  
49 in jurisdictions where such system, or similar systems, are in place, (2)  
50 a consideration of the savings to municipalities due to removal of the  
51 requirement to perform revaluations, conduct hearings on appeals and  
52 other associated costs, (3) an analysis of the future effects of such a  
53 system on the property tax burden borne by various classes of real  
54 property, (4) an analysis of the expected impact upon municipal  
55 budgets, and (5) such other review or analysis as may be deemed  
56 necessary by said secretary.

57 (b) Not later than January 1, 2007, said secretary shall report the  
58 findings of the study to the joint standing committees of the General  
59 Assembly having cognizance of matters relating to planning and  
60 development and finance, revenue and bonding, in accordance with  
61 section 11-4a of the general statutes."