



General Assembly

Amendment

February Session, 2006

LCO No. 5800

HB0560505800HRO

Offered by:
REP. MINER, 66th Dist.

To: Subst. House Bill No. 5605 File No. 483 Cal. No. 323

(As Amended by House Amendment Schedule "A")

"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 section 2 in its entirety and insert the following in lieu thereof:

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

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

9 (2) "Base year" means the fiscal year immediately preceding the
10 fiscal year in which a municipality levies property taxes on the basis of

11 assessments derived from a revaluation implemented pursuant to
12 section 12-62 of the general statutes; and

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

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

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

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

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

62 (e) Any municipality phasing out the impact of the property tax
63 surcharge, as provided in subsection (d) of this section, shall provide
64 notice of the assessment, tax levy and surcharge to each property
65 owner in a language the property owner understands."