



General Assembly

Substitute Bill No. 535

February Session, 2008

* SB00535APP 041408 *

AN ACT CONCERNING PROPERTY TAX RELIEF FOR OWNERS OF RESIDENTIAL REAL PROPERTY ABUTTING REAL PROPERTY ON WHICH ABOVE GROUND ELECTRIC TRANSMISSION LINES ARE LOCATED.

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

1 Section 1. (NEW) (*Effective from passage*) Any municipality in which
2 property valuation on the grand list increased because of erection of
3 above ground electric transmission lines with a capacity of more than
4 three hundred forty-five kilovolts may refund ten per cent of property
5 tax revenue attributable to the increase to the owners of residential real
6 property abutting real property on which above ground electric
7 transmission lines are located. Each refund shall be the same amount
8 and shall be in the form of a single payment to eligible property
9 owners. The assessor shall determine the amount of the refund, except
10 that no payment shall be more than five hundred dollars. Refunds
11 shall be mailed on or before October first, annually.

12 Sec. 2. Section 12-113 of the general statutes is repealed and the
13 following is substituted in lieu thereof (*Effective October 1, 2008*):

14 (a) The board of assessment appeals may reduce the assessment of
15 any person as reflected on the grand list by reducing the valuation,
16 number, quantity or amount of any item of estate therein, or by
17 deleting any item which ought not to be retained in it, provided any

18 such reduction or deletion shall be recorded in the minutes of the
19 meeting of said board. The board of assessment appeals shall not
20 reduce the valuation or assessment of property on the grand list
21 belonging to any person who does not appear at a hearing before the
22 board of assessment appeals, either in person or by such person's
23 attorney or agent, and offer or consent to be sworn before it and
24 answer all questions touching such person's taxable property situated
25 in the town.

26 (b) Any property owner who believes that the value of real property
27 has been reduced because of an above ground electric transmission
28 line with a capacity of more than three hundred forty-five kilovolts
29 may request the board of assessment appeals to reduce the assessment
30 of such real property. The property owner may submit any
31 information such property owner deems necessary as evidence of such
32 decrease, including an independent appraisal.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>October 1, 2008</i>	12-113

APP *Joint Favorable Subst.*