



General Assembly

January Session, 2009

**Committee Bill No. 379**

LCO No. 4184

\*04184SB00379PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

**AN ACT ESTABLISHING A LAND VALUE TAXATION PILOT PROGRAM.**

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

1 Section 1. (NEW) (*Effective from passage*) (a) The Secretary of the  
2 Office of Policy and Management shall establish a land value taxation  
3 pilot program in a single municipality. To be eligible for the program a  
4 municipality shall (1) be a distressed municipality, as defined in  
5 subsection (b) of section 32-9p of the general statutes; (2) have a  
6 population of not more than twenty-six thousand; and (3) have a city  
7 manager and city council form of government. The secretary shall  
8 establish an application procedure and any other criteria for the  
9 program. Such criteria shall include provisions for periodic reports to  
10 the secretary on implementation of the program by the selected  
11 municipality. The secretary shall not select a municipality to  
12 participate in the pilot program unless the legislative body of the  
13 municipality has approved the application. The secretary shall send a  
14 notice of selection for the pilot program to the chief executive officer of  
15 the municipality.

16 (b) By ordinance adopted by its legislative body, a municipality

17 selected for the program, notwithstanding the provisions of subsection  
18 (b) of section 12-62a of the general statutes, may (1) classify real estate  
19 as (A) land or land exclusive of buildings, or (B) buildings on land; and  
20 (2) establish a different rate of property tax for each class, provided the  
21 higher rate shall apply to land or land exclusive of buildings. Such  
22 ordinance shall be adopted not more than one year after receipt of the  
23 notice of selection provided by the Secretary of the Office of Policy and  
24 Management under subsection (a) of this section. The municipality  
25 shall send a copy of the ordinance to the secretary.

26 (c) The pilot program shall terminate five years after the effective  
27 date of the ordinance adopted under subsection (c) of this section.

28 (d) The Secretary of the Office of Policy and Management shall  
29 submit a report to the joint standing committee of the General  
30 Assembly having cognizance of matters relating to planning and  
31 development on progress of the program on or before January 15,  
32 2010, and annually thereafter, until termination of the program under  
33 subsection (c) of this section. Such report shall be submitted in  
34 accordance with the provisions of section 11-4a of the general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

**Statement of Purpose:**

To establish a land value pilot program in one municipality.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*

Co-Sponsors: SEN. LOONEY, 11th Dist.; SEN. PRAGUE, 19th Dist.

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