



**Substitute Senate Bill No. 997**

**Public Act No. 09-60**

**AN ACT CONCERNING A MUNICIPAL OPTION TO DELAY REVALUATIONS, A PROGRAM ALLOWING REGIONAL REVALUATIONS, AND THE REPEAL OF THE MUNICIPAL OPTION TO MAKE ANNUAL ADJUSTMENTS IN PROPERTY VALUES.**

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

Section 1. (NEW) (*Effective July 1, 2009, and applicable to assessment years commencing on or after October 1, 2008*) (a) (1) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality required to effect a revaluation of real property under section 12-62 of the general statutes for the 2008, 2009 or 2010 assessment year shall not be required to effect a revaluation prior to the 2011 assessment year, provided any decision not to implement a revaluation pursuant to this subsection is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131 of the general statutes, in any municipality that elects, pursuant to this subsection, not to implement a revaluation may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this subsection.

(2) Any required revaluation subsequent to any delayed revaluation effected pursuant to subdivision (1) of this subsection shall be effected in accordance with the provisions of section 12-62 of the general

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statutes. Such subsequent revaluation shall re-commence at the point in the schedule required pursuant to section 12-62 of the general statutes that the municipality was following prior to such delay.

(b) (1) Notwithstanding any provision of the general statutes, any municipal charter, any special act or any home rule ordinance, any municipality that is currently in the process of phasing in a real property assessment increase, or a portion of such increase, may suspend such phase-in for a period of time, but not later than the 2011 assessment year, provided any decision to suspend a phase-in pursuant to this subsection is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131 of the general statutes, in any municipality that elects, pursuant to this subsection, to suspend a phase-in may prepare new rate bills under the provisions of chapter 204 of the general statutes in order to carry out the provisions of this subsection.

(2) Any required phase-in of a real property assessment increase subsequent to any suspension of such phase-in pursuant to this subsection shall recommence at the point at which such phase-in was suspended, provided any municipality required, pursuant to section 12-62 of the general statutes, to implement a revaluation prior to the completion of the phase-in shall implement such revaluation as required.

(c) The assessor or board of assessors of any municipality that elects, pursuant to subsection (a) of this section, not to implement a revaluation of real property for the 2008 assessment year or, pursuant to subsection (b) of this section, to suspend a phase-in of an assessment increase for the 2008 assessment year, shall prepare a revised grand list for said assessment year, which shall reflect the assessments of real estate according to the grand list in effect for the assessment year commencing October 1, 2007, subject only to transfers of ownership, additions for new construction and reductions for demolitions. Such

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assessor shall send notice of any increase in the valuation of real estate over the valuation of such real estate as of October 1, 2007, or notice of the valuation of any real estate that is on the grand list to be effective for the October 1, 2008, assessment year, but was not on such list in the prior assessment year, to the last-known address of the person whose valuation is so affected, and such person shall have the right to appeal such increase or valuation during the next regular session of the board of assessment appeals at which real estate appeals may be heard.

Sec. 2. (NEW) (*Effective from passage, and applicable to assessment years commencing on and after October 1, 2009*) (a) Notwithstanding the provisions of subdivision (1) of subsection (b) of section 12-62 of the general statutes, any two or more towns may enter into an agreement, as provided in section 7-148cc of the general statutes, to establish a regional revaluation program. Towns participating in such an agreement shall provide for the revaluation of all parcels of real property encompassed within such towns at the same time and not less than once every five years, or shall annually revalue approximately one-fifth of all such parcels over a five-year period.

(b) Any agreement entered into pursuant to subsection (a) of this section shall: (1) Establish or designate an entity, which may be a regional planning organization, as the coordinating agency for implementation of the regional revaluation program; (2) indicate how a revaluation company certified in accordance with section 12-2b of the general statutes will be hired and overseen by the participating towns or the coordinating agency; (3) include a revaluation schedule that lists any adjustments to the revaluation schedules for participating towns; (4) identify administrative and procedural processes that will be implemented by the participating towns to implement the program; and (5) estimate the projected savings resulting from a regional revaluation program.

(c) (1) Prior to entering into an agreement pursuant to subsection (b)

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of this section, the participating towns shall submit to the Secretary of the Office of Policy and Management proposed adjustments to the revaluation schedules for the participating towns for the secretary's review and approval. The secretary shall, not later than forty-five days after receipt of such agreement, notify all participating towns of the approval or disapproval of such proposed adjustments. If any such adjustments are disapproved, the secretary shall notify the towns of each reason for each such disapproval and make recommendations for revision.

(2) If participation in a regional revaluation program causes a town to postpone the revaluation required by subdivision (1) of subsection (b) of section 12-62 of the general statutes, such postponement shall be expressly approved by the secretary in the approval the secretary provides pursuant to this subsection.

(d) All procedures for conducting a revaluation in accordance with section 12-62 of the general statutes shall be followed by all towns participating in a regional revaluation program.

(e) If any participating town decides to withdraw from a regional revaluation program after the date on which a regional revaluation is implemented, such town shall notify the Secretary of the Office of Policy and Management. Such town shall resume the revaluation schedule required pursuant to subdivision (1) of subsection (b) of section 12-62 of the general statutes with the date of the last regional revaluation as the starting point for implementing future revaluations. If any participating town decides to withdraw from a regional revaluation program prior to the date on which a regional revaluation is implemented, such town shall notify the secretary and shall be required to resume implementation of revaluation in accordance with the provisions of section 12-62 of the general statutes.

Sec. 3. Section 12-62o of the general statutes is repealed. (*Effective*

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*July 1, 2009)*

Approved May 15, 2009