



General Assembly

Amendment

January Session, 2009

LCO No. 8015

SB0037908015SD0

Offered by:
SEN. COLEMAN, 2nd Dist.

To: Subst. Senate Bill No. 379

File No. 240

Cal. No. 228

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

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

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

16 (b) By ordinance adopted by its legislative body, a municipality
 17 selected for the program, notwithstanding the provisions of the
 18 general statutes, may (1) classify real estate included in the taxable
 19 grand list as (A) land or land exclusive of buildings, or (B) buildings on
 20 land; and (2) establish a different mill rate for property tax purposes
 21 for each class, provided the higher mill rate shall apply to land or land
 22 exclusive of buildings. Such ordinance shall be adopted not more than
 23 one year after receipt of the notice of selection provided by the
 24 Secretary of the Office of Policy and Management under subsection (a)
 25 of this section. The municipality shall send a copy of the ordinance to
 26 the secretary. The different mill rates used for taxable real estate in
 27 each such class shall not be applicable to any property for which a
 28 grant is payable under section 12-19a or 12-20a of the general statutes.

29 (c) The Secretary of the Office of Policy and Management shall
 30 establish criteria for submission to said secretary of periodic reports
 31 from the selected municipality on implementation of the pilot
 32 program.

33 (d) The pilot program shall terminate five years after the effective
 34 date of the ordinance adopted under subsection (b) of this section.

35 (e) The Secretary of the Office of Policy and Management shall
 36 submit a report to the joint standing committee of the General
 37 Assembly having cognizance of matters relating to planning and
 38 development on the progress of the program on or before the fifteenth
 39 day of January next following the first date on which property taxes
 40 are levied on the basis of the pilot land value taxation program, and
 41 annually thereafter, until termination of the program under subsection
 42 (d) of this section. Such report shall be submitted in accordance with
 43 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