



General Assembly

February Session, 2010

**Amendment**

LCO No. 4066

**\*HB0525404066SD0\***

Offered by:  
SEN. COLEMAN, 2<sup>nd</sup> Dist.

To: Subst. House Bill No. 5254      File No. 315      Cal. No. 376

**"AN ACT CONCERNING THE JEOPARDY COLLECTION OF TAXES."**

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- 1      In line 49, after "collection" insert "on any business"
- 2      In line 51, after "chief elected official" insert "or chief administrative  
3      officer"
- 4      After the last section, add the following and renumber sections and  
5      internal references accordingly:
- 6      "Sec. 501. Subsection (c) of section 12-62 of the 2010 supplement to  
7      the general statutes is repealed and the following is substituted in lieu  
8      thereof (*Effective from passage*):
- 9      (c) The following shall be available for public inspection in the  
10     assessor's office, in the manner provided for access to public records in  
11     subsection (a) of section 1-210, not later than the date written notices of  
12     real property valuations are mailed in accordance with subsection (f)  
13     of this section: (1) Any criteria, guidelines, price schedules or statement

14 of procedures used in such revaluation by the assessor or by any  
15 revaluation company that the assessor designates to perform mass  
16 appraisal or field review functions, all of which shall continue to be  
17 available for public inspection until the town's next revaluation  
18 becomes effective; and (2) a compilation of all real property sales in  
19 each neighborhood for the twelve months preceding the date on which  
20 each revaluation is effective, the selling prices of which are  
21 representative of the fair market values of the properties sold, which  
22 compilation shall continue to be available for public inspection for a  
23 period of not less than twelve months immediately following a  
24 revaluation's effective date. If the assessor changes any property  
25 valuation [as determined by the revaluation company] in the year of  
26 revaluation after notice of preliminary assessment has been made, the  
27 assessor shall document, in writing, the reason for such change and  
28 shall append such written explanation to the property card for the real  
29 estate parcel [whose revaluation was changed] for which such change  
30 was made. Nothing in this subsection shall be construed to permit the  
31 assessor to post a plan or drawing of a dwelling unit of a residential  
32 property's interior on the Internet or to otherwise publish such plan or  
33 drawing."