



General Assembly

January Session, 2011

Proposed Bill No. 524

LCO No. 1054

Referred to Committee on Planning and Development

Introduced by:

SEN. RORABACK, 30th Dist.

REP. WILLIS, 64th Dist.

**AN ACT CONCERNING THE PROPERTY TAX ASSESSMENT OF
COMMON ELEMENTS.**

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

- 1 That the general statutes be amended to authorize a municipality,
- 2 upon request from a condominium association, to provide a property
- 3 tax reduction for common elements when such municipality does not
- 4 provide municipal services to such elements.

Statement of Purpose:

To authorize municipalities to reduce property taxes for condominium associations that do not utilize municipal services on common elements.