



General Assembly

Amendment

January Session, 2011

LCO No. 8477

SB0116208477SR0

Offered by:
SEN. FASANO, 34th Dist.

To: Subst. Senate Bill No. 1162 File No. 754 Cal. No. 467

**"AN ACT CONCERNING THE FILING DEADLINE FOR CERTAIN
PROPERTY TAX EXEMPTIONS."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-62l of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2011, and*
5 *applicable to assessment years commencing on or after said date*):

6 (a) (1) Notwithstanding any provision of the general statutes, any
7 municipal charter, any special act or any home rule ordinance, any
8 municipality required to effect a revaluation of real property under
9 section 12-62 for the 2003, 2004 or 2005 assessment year shall not be
10 required to effect a revaluation prior to the 2006 assessment year
11 provided any decision not to implement a revaluation pursuant to this
12 subsection shall be approved by the legislative body of such town or,
13 in any town where the legislative body is a town meeting, by the board
14 of selectmen. Any required revaluation subsequent to any delayed
15 revaluation effected pursuant to this subsection shall be effected in

16 accordance with the provisions of said section 12-62. The rate maker,
17 as defined in section 12-131, in any municipality that elects, pursuant
18 to this subsection, not to implement a revaluation may prepare new
19 rate bills under the provisions of chapter 204 in order to carry out the
20 provisions of this section.

21 [(b)] (2) The assessor or board of assessors of any municipality that
22 elects, pursuant to [subsection (a) of this section] this subsection, not to
23 implement a revaluation of real property for the 2003 assessment year
24 shall prepare a revised grand list for said assessment year, which shall
25 reflect the assessments of real estate according to the grand list in effect
26 for the assessment year commencing October 1, 2002, subject only to
27 transfers of ownership, additions for new construction and reductions
28 for demolitions. Such assessor shall send notice of any increase in the
29 valuation of real estate over the valuation of such real estate as of
30 October 1, 2002, or notice of the valuation of any real estate which is on
31 the grand list to be effective for the October 1, 2003, assessment year
32 but was not on such list in the prior assessment year, to the last-known
33 address of the person whose valuation is so affected, and such person
34 shall have the right to appeal such increase or valuation during the
35 next regular session of the board of assessment appeals at which real
36 estate appeals may be heard.

37 (b) Notwithstanding any provision of the general statutes, any
38 municipal charter, any special act or any home rule ordinance, any
39 municipality required to effect a revaluation of real property under
40 section 12-62 for the assessment year commencing October 1, 2012,
41 shall not be required to effect a revaluation prior to the assessment
42 year commencing October 1, 2013, provided (1) any decision not to
43 implement a revaluation pursuant to this subsection shall be approved
44 by the legislative body of such town or, in any town where the
45 legislative body is a town meeting, by the board of selectmen, on or
46 after October 1, 2012, but not later than January 31, 2013, and (2) such
47 legislative body shall notify the Secretary of the Office of Policy and
48 Management of its decision not to implement a revaluation pursuant
49 to this subsection not later than January 31, 2013."