



# House of Representatives

General Assembly

**File No. 507**

February Session, 2012

Substitute House Bill No. 5424

*House of Representatives, April 18, 2012*

The Committee on Finance, Revenue and Bonding reported through REP. WIDLITZ of the 98th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

## **AN ACT CONCERNING DELAYS IN REVALUATION FOR CERTAIN TOWNS.**

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

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of  
2 section 12-62 of the general statutes or any other provision of the  
3 general statutes, any municipal charter, any special act or any home  
4 rule ordinance, the city of Norwich shall not be required to implement  
5 a revaluation prior to the assessment year commencing on October 1,  
6 2013, provided any decision not to implement a revaluation pursuant  
7 to this section is approved by the legislative body of such city. The rate  
8 maker, as defined in section 12-131 of the general statutes, in such city  
9 may prepare new rate bills under the provisions of chapter 204 of the  
10 general statutes in order to carry out the provisions of this section. Any  
11 required revaluation subsequent to any delayed implementation of a  
12 revaluation pursuant to this section shall be implemented in  
13 accordance with the provisions of section 12-62 of the general statutes.  
14 Such subsequent revaluation shall recommence at the point in the

15 schedule required pursuant to section 12-62 of the general statutes that  
16 such city was following prior to such delay.

17       Sec. 2. (*Effective from passage*) Notwithstanding the provisions of  
18 section 12-62 of the general statutes or any other provision of the  
19 general statutes, any municipal charter, any special act or any home  
20 rule ordinance, the town of Farmington shall not be required to  
21 implement a revaluation prior to the assessment year commencing on  
22 October 1, 2013, provided any decision not to implement a revaluation  
23 pursuant to this section is approved by the legislative body of such  
24 town. The rate maker, as defined in section 12-131 of the general  
25 statutes, in such town may prepare new rate bills under the provisions  
26 of chapter 204 of the general statutes in order to carry out the  
27 provisions of this section. Any required revaluation subsequent to any  
28 delayed implementation of a revaluation pursuant to this section shall  
29 be implemented in accordance with the provisions of section 12-62 of  
30 the general statutes. Such subsequent revaluation shall recommence at  
31 the point in the schedule required pursuant to section 12-62 of the  
32 general statutes that such town was following prior to such delay.

33       Sec. 3. (*Effective from passage*) Notwithstanding the provisions of  
34 section 12-62 of the general statutes or any other provision of the  
35 general statutes, any municipal charter, any special act or any home  
36 rule ordinance, the town of Windham shall not be required to  
37 implement a revaluation prior to the assessment year commencing on  
38 October 1, 2013, provided any decision not to implement a revaluation  
39 pursuant to this section is approved by the legislative body of such  
40 town. The rate maker, as defined in section 12-131 of the general  
41 statutes, in such town may prepare new rate bills under the provisions  
42 of chapter 204 of the general statutes in order to carry out the  
43 provisions of this section. Any required revaluation subsequent to any  
44 delayed implementation of a revaluation pursuant to this section shall  
45 be implemented in accordance with the provisions of section 12-62 of  
46 the general statutes. Such subsequent revaluation shall recommence at  
47 the point in the schedule required pursuant to section 12-62 of the  
48 general statutes that such town was following prior to such delay.

49       Sec. 4. (*Effective from passage*) Notwithstanding the provisions of  
50 section 12-62 of the general statutes or any other provision of the  
51 general statutes, any municipal charter, any special act or any home  
52 rule ordinance, the city of Stamford shall not be required to implement  
53 a revaluation prior to the assessment year commencing on October 1,  
54 2013, provided any decision not to implement a revaluation pursuant  
55 to this section is approved by the legislative body of such city. The rate  
56 maker, as defined in section 12-131 of the general statutes, in such city  
57 may prepare new rate bills under the provisions of chapter 204 of the  
58 general statutes in order to carry out the provisions of this section. Any  
59 required revaluation subsequent to any delayed implementation of a  
60 revaluation pursuant to this section shall be implemented in  
61 accordance with the provisions of section 12-62 of the general statutes.  
62 Such subsequent revaluation shall recommence at the point in the  
63 schedule required pursuant to section 12-62 of the general statutes that  
64 such city was following prior to such delay.

65       Sec. 5. (*Effective from passage*) Notwithstanding the provisions of  
66 section 12-62 of the general statutes or any other provision of the  
67 general statutes, any municipal charter, any special act or any home  
68 rule ordinance, the city of New Britain shall not be required to  
69 implement a revaluation prior to the assessment year commencing on  
70 October 1, 2013, provided any decision not to implement a revaluation  
71 pursuant to this section is approved by the legislative body of such  
72 city. The rate maker, as defined in section 12-131 of the general  
73 statutes, in such city may prepare new rate bills under the provisions  
74 of chapter 204 of the general statutes in order to carry out the  
75 provisions of this section. Any required revaluation subsequent to any  
76 delayed implementation of a revaluation pursuant to this section shall  
77 be implemented in accordance with the provisions of section 12-62 of  
78 the general statutes. Such subsequent revaluation shall recommence at  
79 the point in the schedule required pursuant to section 12-62 of the  
80 general statutes that such city was following prior to such delay.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section

**FIN**      *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

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**OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:** See Below

**Explanation**

The bill allows Norwich, Farmington, Windham, Stamford and New Britain to delay the next scheduled revaluation date to the 2013 assessment year. This will have the effect of delaying changes to the town's grand list that occur as a result of the revaluation, therefore, precluding a shift of tax burden between classes (personal, residential and commercial). There is no fiscal impact to the state.

**The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

**OLR Bill Analysis**

**sHB 5424**

***AN ACT CONCERNING DELAYS IN REVALUATION FOR CERTAIN TOWNS.***

**SUMMARY:**

The Office of Legislative Research does not analyze Special Acts.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 46 Nay 4 (04/03/2012)