

Written testimony of
Columbia Town Administrator Jonathan Luiz to the
Joint Committee on Planning and Development.
Wednesday, February 22, 2012
10:00 AM, Room 1b of the Legislative Office Building

Good Morning. Thank you for the opportunity to submit testimony on HOUSE BILL 5158 (Raised): AN ACT CONCERNING THE ASSESSMENT OF BUILDINGS UNDER CONSTRUCTION.

I am here today on behalf of the Columbia Board of Selectmen to express support for HOUSE BILL 5158.

House Bill 5158 clarifies that partially completed construction is subject to the local property tax. This clarification is needed. The Town of Columbia was recently sued by a resident that felt that the Town had no legal right to tax the improvements he made to his property until a Certificate of Occupancy was issued or until actual occupancy occurred. The resident was victorious in Superior Court. Although the Town of Columbia is appealing the decision of the Superior Court, the Town feels strongly that a clarification to existing legislation is needed.

Without the clarification that House Bill 5158 provides, the possibility exists that each municipality in Connecticut will lose significant revenue from property taxes.