



General Assembly

Substitute Bill No. 5035

February Session, 2012

* _____HB05035F IN__041612_____*

AN ACT CONCERNING PROPERTY TAX ASSESSMENTS BY MUNICIPALITIES.

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

1 Section 1. Subsection (a) of section 12-53a of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2012, and applicable to assessment years commencing on or after*
4 *said date*):

5 (a) (1) Completed new construction of real estate completed after
6 any assessment date shall be liable for the payment of municipal taxes
7 based on the assessed value of such completed new construction from
8 the date the certificate of occupancy is issued or the date on which
9 such new construction is first used for the purpose for which same was
10 constructed, whichever is the earlier, prorated for the assessment year
11 in which the new construction is completed. Said prorated tax shall be
12 computed on the basis of the rate of tax applicable with respect to such
13 property, including the applicable rate of tax in any tax district in
14 which such property is subject to tax following completion of such
15 new construction, on the date such property becomes liable for such
16 prorated tax in accordance with this section.

17 (2) Partially completed new construction of real estate shall be liable
18 for the payment of municipal taxes based on the assessed value of such
19 partially completed new construction as of October first of the

20 assessment year.

21 Sec. 2. Subsection (c) of section 12-62c of the general statutes is
22 repealed and the following is substituted in lieu thereof (*Effective*
23 *October 1, 2012, and applicable to assessment years commencing on or after*
24 *said date*):

25 (c) The assessment of any new construction that first becomes
26 subject to taxation pursuant to subdivision (1) of subsection (a) of
27 section 12-53a, as amended by this act, during an assessment year
28 encompassed within the term of a phase-in shall be determined in the
29 same manner as the assessment of all other comparable real property
30 in said assessment year, such that the total of incremental increases
31 applicable to such other comparable real property are reflected in the
32 assessment of such new construction prior to the proration of such
33 assessment pursuant to section 12-53a, as amended by this act.

34 Sec. 3. Subsection (a) of section 12-64 of the general statutes is
35 repealed and the following is substituted in lieu thereof (*Effective*
36 *October 1, 2012, and applicable to assessment years commencing on or after*
37 *said date*):

38 (a) All the following-mentioned property, not exempted, shall be set
39 in the list of the town where it is situated and, except as otherwise
40 provided by law, shall be liable to taxation at a uniform percentage of
41 its present true and actual valuation, not exceeding one hundred per
42 cent of such valuation, to be determined by the assessors: Dwelling
43 houses, garages, barns, sheds, stores, shops, mills, buildings used for
44 business, commercial, financial, manufacturing, mercantile and trading
45 purposes, ice houses, warehouses, silos, all other buildings and
46 structures, house lots, all other building lots and improvements
47 thereon and thereto, including improvements that are partially
48 completed or under construction, agricultural lands, shellfish lands, all
49 other lands and improvements thereon and thereto, quarries, mines,
50 ore beds, fisheries, property in fish pounds, machinery and easements
51 to use air space whether or not contiguous to the surface of the

52 ground. An easement to use air space shall be an interest in real estate
 53 and may be assessed separately from the surface of the ground below
 54 it. Any interest in real estate shall be set by the assessors in the list of
 55 the person in whose name the title to such interest stands on the land
 56 records. If the interest in real estate consists of an easement to use air
 57 space, whether or not contiguous to the surface of the ground, which
 58 easement is in the form of a lease for a period of not less than fifty
 59 years, which lease is recorded in the land records of the town and
 60 provides that the lessee shall pay all taxes, said interest shall be
 61 deemed to be a separate parcel and shall be separately assessed in the
 62 name of the lessee. If the interest in real estate consists of a lease of
 63 land used for residential purposes which allows the lessee to remove
 64 any or all of the structures, buildings or other improvements on said
 65 land erected or owned by the lessee, which lease is recorded in the
 66 land records of the town and provides that the lessee shall pay all taxes
 67 with respect to such structures, buildings or other improvements, said
 68 interest shall be deemed to be a separate parcel and said structures,
 69 buildings or other improvements shall be separately assessed in the
 70 name of the lessee, provided such separate assessment shall not alter
 71 or limit in any way the enforcement of a lien on such real estate in
 72 accordance with chapter 205, for taxes with respect to such real estate
 73 including said land, structures, buildings or other improvements. For
 74 purposes of determining the applicability of the provisions of this
 75 section to any such interest in real estate, the term "lessee" shall mean
 76 any person who is a lessee or sublessee under the terms of the lease
 77 agreement in accordance with which such interest in real estate is
 78 established.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2012, and applicable to assessment years commencing on or after said date</i>	12-53a(a)

Sec. 2	<i>October 1, 2012, and applicable to assessment years commencing on or after said date</i>	12-62c(c)
Sec. 3	<i>October 1, 2012, and applicable to assessment years commencing on or after said date</i>	12-64(a)

FIN *Joint Favorable Subst.*