



General Assembly

Amendment

February Session, 2012

LCO No. 4995

HB0531704995HDO

Offered by:

REP. RITTER M., 1st Dist.
REP. GONZALEZ, 3rd Dist.
REP. ROLDAN, 4th Dist.

REP. KIRKLEY-BEY, 5th Dist.
REP. ROBLES, 6th Dist.
REP. MCCRORY, 7th Dist.

To: Subst. House Bill No. 5317

File No. 86

Cal. No. 98

**"AN ACT CONCERNING THE INTEREST RATE ON DELINQUENT
PROPERTY TAXES."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subsection (c) of section 12-62r of the 2012 supplement to
4 the general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective from passage and applicable to assessment years*
6 *commencing on and after October 1, 2011*):

7 (c) For the assessment year commencing October 1, 2011, and for
8 each assessment year thereafter, in any municipality that adopts the
9 property tax system under this section, [apartment property shall be
10 assessed at a rate of fifty per cent. For assessment years commencing
11 on and after October 1, 2012, the assessor shall determine a rate of
12 assessment for apartment property that will have the effect of phasing
13 in proportionate increases in the rate so that, by the assessment year

14 commencing October 1, 2015, the assessment rate for apartment
15 property shall be seventy per cent] the legislative body of such
16 municipality shall determine the rate of assessment for apartment
17 property, provided such rate of assessment shall not be less than fifty
18 per cent or more than seventy per cent.

19 Sec. 2. Subsection (f) of section 12-62r of the 2012 supplement to the
20 general statutes is repealed and the following is substituted in lieu
21 thereof (*Effective from passage and applicable to assessment years*
22 *commencing on and after October 1, 2012*):

23 (f) Not later than June fifteenth in any year in which the [adjusted
24 tax levy in the current fiscal year increases by] legislative body of the
25 municipality adopts a budget for the following fiscal year that
26 establishes a projected increase in the adjusted tax levy of more than
27 [two and six-tenths per cent] three per cent over the adjusted tax levy
28 in the [prior] current fiscal year, [one] three per cent of the total
29 number of electors of such municipality may petition in writing for a
30 referendum on the budget establishing such increase. Any such
31 referendum shall be held not more than ten days after receipt of such
32 petition by the town clerk and shall be conducted in accordance with
33 the provisions of chapter 90. Such budget shall not become effective
34 unless a majority of the electors voting in such referendum vote in
35 favor thereof. Only one referendum may be held, and, if the vote is
36 against the budget, [such municipality shall so adjust the budget as to
37 limit any increase to be equal to or less than two and six-tenths per
38 cent] the budget as adopted in the preceding fiscal year, as adjusted by
39 the amount necessary to meet the funding requirements of the Pension
40 Commission and legally and contractually required increases, as
41 certified by the finance director, shall be deemed to be the budget of
42 such municipality for the ensuing fiscal year, and expenditures shall be
43 made in accordance therewith.

44 Sec. 3. Section 12-62r of the 2012 supplement to the general statutes
45 is amended by adding subsections (g) and (h) as follows (*Effective from*
46 *passage and applicable to assessment years commencing on and after October*

47 1, 2012):

48 (NEW) (g) Notwithstanding the provisions of section 12-55
49 regarding the date of publication of the grand list, the assessor or
50 board of assessors in any municipality that adopts the property tax
51 system under this section shall publish the grand list for such
52 municipality for the assessment year commencing October 1, 2011, not
53 later than fifteen days after the effective date of this section. In each
54 case of any increase in valuation of a property above the valuation of
55 such property in the last-preceding grand list, the assessor or board of
56 assessors shall mail a written notice of assessment increase to the last-
57 known address of the owner of the property the valuation of which
58 has increased, as provided in subsection (c) of section 12-55.

59 (NEW) (h) (1) Except as provided in subdivision (2) of this
60 subsection, notwithstanding the provisions of section 12-112, for the
61 assessment year commencing October 1, 2011, any person claiming to
62 be aggrieved by the actions of the assessor or board of assessors
63 pursuant to this section may proceed as provided in section 12-111,
64 provided (A) such appeal shall be filed, in writing, on or before the
65 twentieth calendar day after the assessor or board of assessors certifies
66 the grand list for such municipality, provided such person may only
67 file one such appeal regarding the claimed aggrievement for the
68 assessment year commencing October 1, 2011, (B) the board of
69 assessment appeals shall notify each aggrieved person who filed a
70 written appeal in the proper form and in a timely manner, not later
71 than September 1, 2012, of the date, time and place of the appeal
72 hearing, and (C) such board shall notify such person not later than
73 September 1, 2012, that such board has elected not to conduct an
74 appeal hearing, in which case the appellant may appeal directly to the
75 Superior Court pursuant to section 12-117a.

76 (2) Notwithstanding the provisions of subdivision (1) of this
77 subsection, any municipality that adopts the property tax system
78 under this section shall follow all provisions of chapter 203 with regard
79 to the claim of any person who, prior to the effective date of this

80 section, brought an appeal to the board of assessment appeals in
 81 compliance with the provisions of sections 12-111 and 12-112. Such
 82 person shall retain the right to appeal to the Superior Court, as
 83 provided in section 12-117a."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on and after October 1, 2011</i>	12-62r(c)
Sec. 2	<i>from passage and applicable to assessment years commencing on and after October 1, 2012</i>	12-62r(f)
Sec. 3	<i>from passage and applicable to assessment years commencing on and after October 1, 2012</i>	12-62r