



General Assembly

February Session, 2012

Amendment

LCO No. 4593

HB0531704593HDO

Offered by:
REP. RITTER M., 1st 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. Subsections (c) and (d) of section 12-62r of the 2012
4 supplement to the general statutes are repealed and the following is
5 substituted in lieu thereof (*Effective from passage and applicable to*
6 *assessment years commencing on and after October 1, 2011*):

7 (c) For the assessment year commencing October 1, 2011, in any
8 municipality that adopts the property tax system under this section,
9 apartment property shall be assessed at a rate of [fifty] sixty per cent.
10 [For assessment years commencing on and after October 1, 2012, the
11 assessor shall determine a rate of assessment for apartment property
12 that will have the effect of phasing in proportionate increases in the
13 rate so that, by the assessment year commencing October 1, 2015, the
14 assessment rate for apartment property shall be seventy per cent.] For
15 the assessment year commencing October 1, 2012, apartment property

16 shall be assessed at a rate of sixty-five per cent. For the assessment
17 years commencing on and after October 1, 2013, apartment property
18 shall be assessed at a rate of seventy per cent.

19 (d) [In any municipality that adopts the property tax system under
20 this section, for the assessment year commencing October 1, 2011, and
21 only for said assessment year, the assessor shall determine a rate of
22 assessment for residential property that will have the effect of
23 increasing the average property tax for residential property as a result
24 of revaluation by three and one-half per cent over the property tax for
25 such property class in the base year, but in no event shall the
26 assessment rate be less than twenty-three per cent.] For the assessment
27 year commencing October 1, 2011, in any municipality that adopts the
28 property tax system under this section, residential property shall be
29 assessed at a minimum rate of twenty-seven per cent. For assessment
30 years commencing on and after October 1, 2011, the assessor shall then
31 calculate an additional adjustment to the rate of assessment for
32 residential property in accordance with subsection (e) of this section.

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34 general statutes is repealed and the following is substituted in lieu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

37 (f) Not later than June fifteenth in any year in which the [adjusted
38 tax levy in the current fiscal year increases by] legislative body of the
39 municipality adopts a budget for the following fiscal year that
40 establishes a projected increase in the adjusted tax levy of more than
41 [two and six-tenths per cent] six million dollars over the adjusted tax
42 levy in the [prior] current fiscal year, one per cent of the total number
43 of electors of such municipality may petition in writing for a
44 referendum on the budget establishing such increase. Any such
45 referendum shall be held not more than ten days after receipt of such
46 petition by the town clerk and shall be conducted in accordance with
47 the provisions of chapter 90. Such budget shall not become effective
48 unless a majority of the electors voting in such referendum vote in

49 favor thereof. Only one referendum may be held, and, if the vote is
50 against the budget, [such municipality shall so adjust the budget as to
51 limit any increase to be equal to or less than two and six-tenths per
52 cent] the budget as adopted in the preceding fiscal year, as adjusted by
53 the amount necessary to meet the funding requirements of the Pension
54 Commission and legally and contractually required increases, as
55 certified by the finance director, shall be deemed to be the budget of
56 such municipality for the ensuing fiscal year, and expenditures shall be
57 made in accordance therewith.

58 Sec. 3. Section 12-62r of the 2012 supplement to the general statutes
59 is amended by adding subsections (g) and (h) as follows (*Effective from*
60 *passage and applicable to assessment years commencing on and after October*
61 *1, 2012*):

62 (NEW) (g) Notwithstanding the provisions of section 12-55
63 regarding the date of publication of the grand list, the assessor or
64 board of assessors in any municipality that adopts the property tax
65 system under this section shall publish the grand list for such
66 municipality for the assessment year commencing October 1, 2011, not
67 later than fifteen days after the effective date of this section. In each
68 case of any increase in valuation of a property above the valuation of
69 such property in the last-preceding grand list, the assessor or board of
70 assessors shall mail a written notice of assessment increase to the last-
71 known address of the owner of the property the valuation of which
72 has increased, as provided in subsection (c) of section 12-55.

73 (NEW) (h) (1) Except as provided in subdivision (2) of this
74 subsection, notwithstanding the provisions of section 12-112, for the
75 assessment year commencing October 1, 2011, any person claiming to
76 be aggrieved by the actions of the assessor or board of assessors
77 pursuant to this section may proceed as provided in section 12-111,
78 provided (A) such appeal shall be filed, in writing, on or before the
79 twentieth calendar day after the assessor or board of assessors certifies
80 the grand list for such municipality, provided such person may only
81 file one such appeal regarding the claimed aggrievement for the

82 assessment year commencing October 1, 2011, (B) the board of
 83 assessment appeals shall notify each aggrieved person who filed a
 84 written appeal in the proper form and in a timely manner, not later
 85 than September 1, 2012, of the date, time and place of the appeal
 86 hearing, and (C) such board shall notify such person not later than
 87 September 1, 2012, that such board has elected not to conduct an
 88 appeal hearing, in which case the appellant may appeal directly to the
 89 Superior Court pursuant to section 12-117a.

90 (2) Notwithstanding the provisions of subdivision (1) of this
 91 subsection, any municipality that adopts the property tax system
 92 under this section shall follow all provisions of chapter 203 with regard
 93 to the claim of any person who, prior to the effective date of this
 94 section, brought an appeal to the board of assessment appeals in
 95 compliance with the provisions of sections 12-111 and 12-112. Such
 96 person shall retain the right to appeal to the Superior Court, as
 97 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) and (d)
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