



General Assembly

January Session, 2013

**Proposed Bill No. 351**

LCO No. 2071

Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
SEN. MCKINNEY, 28th Dist.

**AN ACT CONCERNING A STUDY OF THE LOCAL PROPERTY TAX ASSESSMENT PROCESS.**

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

1 That the general statutes be amended to require the standing  
2 committee of the General Assembly having cognizance of issues  
3 concerning planning and development to conduct an interim study of  
4 the local property tax assessment process, and to consider  
5 improvements to such process including, but not be limited to,  
6 requiring: (1) Any municipality that utilizes a computer-assisted mass  
7 appraisal system to follow such system in a fair and consistent manner  
8 for all properties and document and identify any deviations from such  
9 system and the reasons therefor; (2) any notice of assessment increase  
10 issued pursuant to section 12-55 of the general statutes to include a  
11 description of the reasons for such increase; (3) members of each board  
12 of assessment appeals to meet qualification criteria and complete  
13 training to ensure members have an understanding of real estate  
14 valuation and assessment; and (4) each board of assessment appeals to  
15 operate independently of the assessor's office and to (A) adopt and  
16 publish rules of procedure, and (B) issue all decisions in writing with

17 an explanation of the basis for each decision.

***Statement of Purpose:***

To study the local property tax assessment process and consider improvements to increase fairness and transparency.