



General Assembly

January Session, 2013

Committee Bill No. 351

LCO No. 3327



Referred to Committee on AGING

Introduced by:
(PD)

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 Section 1. (*Effective from passage*) From the effective date of this
2 section to February 5, 2014, the joint standing committee of the General
3 Assembly having cognizance of matters relating to planning and
4 development shall conduct a study of the local tax assessment process
5 with a goal of proposing legislation to improve such process. Such
6 study shall consider, without limitation, requiring:

7 (1) Any municipality that utilizes a computer-assisted mass
8 appraisal system to follow such system in a fair and consistent manner
9 for all properties and to document and identify any deviations from
10 such system and the reasons therefor;

11 (2) Any notice of assessment increase issued pursuant to section 12-
12 55 of the general statutes to include a description of the reasons for
13 such increase;

14 (3) Members of each board of assessment appeals to meet
15 qualification criteria and complete training to ensure such members

16 have an understanding of real property valuation and assessment; and

17 (4) Each board of assessment appeals to operate independently of
18 the assessor's office and to (A) adopt and publish rules of procedure,
19 and (B) issue all decisions in writing with an explanation of the basis
20 for each decision.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

PD *Joint Favorable*