

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 13-204—HB 6565

*Finance, Revenue and Bonding Committee
Planning and Development Committee*

AN ACT ELIMINATING A TOWN'S ABILITY TO PHASE IN A REAL PROPERTY ASSESSMENT DECREASE AND ALLOWING A PROPERTY TAX ABATEMENT FOR EMERGENCY MEDICAL TECHNICIANS

SUMMARY: This act eliminates a municipality's authority to phase in all or part of the decreases in real property assessments after a property revaluation. PA 12-2, June 12 Special Session, gave municipalities the option to do so, using methods comparable to those the law allows for phasing in increases in property values.

The act also allows municipalities to extend a property tax abatement program for surviving spouses of police officers or firefighters killed in the line of duty to surviving spouses of emergency medical technicians killed in the line of duty. By law, municipalities may establish the program, by ordinance, to abate all or part of property taxes due on an eligible spouse's principal residence.

EFFECTIVE DATE: The revaluation phase-in provision is effective July 1, 2013, and applicable to assessment years beginning on or after October 1, 2013; the property tax abatement provision is effective October 1, 2013.

OLR Tracking: RP:DC:VR:ts