



General Assembly

Substitute Bill No. 6942

January Session, 2015



AN ACT VALIDATING THE ACTION OF A MUNICIPAL ASSESSOR.

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

1 Section 1. (*Effective from passage*) The grand list for the assessment
2 year commencing October 1, 2014, as signed by the assessor of the
3 town of Naugatuck on March 31, 2015, is hereby validated
4 notwithstanding the assessor's failure to publish or lodge for public
5 inspection such grand list or abstract related thereto within the time
6 period specified in section 12-55 of the general statutes or any
7 extension thereof granted by the chief executive officer pursuant to
8 section 12-117 of the general statutes. Notwithstanding the provisions
9 of sections 12-110, 12-111 and 12-117 of the general statutes, the
10 Naugatuck board of assessment appeals may hold a hearing with
11 respect to the assessment of any property included on said grand list
12 or grand list abstract, provided a written request for such hearing is
13 submitted to said board not later than thirty days after the effective
14 date of this section. Said board shall send notification to the person
15 having filed such request of the time and date of an appeal hearing at
16 least seven calendar days preceding the hearing date, but not later than
17 sixty days after the effective date of this section. Such hearings may be
18 held in the months of May, June, July and August of 2015 and said
19 board shall complete its duties with respect to such appeals not later
20 than August 31, 2015. If said board elects not to conduct a hearing for
21 any commercial, industrial, utility or apartment property with an
22 assessed value greater than one million dollars, it shall notify the

23 taxpayer of such decision not later than thirty days after the effective
24 date of this section. All provisions of sections 12-111 and 12-117 of the
25 general statutes, other than the extension of the filing and notification
26 dates as provided in this section, shall be applicable to such appeals or
27 denials of appeals.

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

Statement of Legislative Commissioners:

The title was changed.

PD *Joint Favorable Subst. -LCO*