



# House of Representatives

General Assembly

**File No. 240**

*January Session, 2015*

Substitute House Bill No. 6942

*House of Representatives, March 26, 2015*

The Committee on Planning and Development reported through REP. MILLER, P. of the 36th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

## ***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*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

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***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:*** None

***Explanation***

The bill validates the October 1, 2014 Grand List of the Town of Naugatuck and allows for Board of Assessment Appeals hearings to be held during the months of May, June, July, or August.

This may result in an increase in delayed property tax payments in Naugatuck, as it shifts the Board of Assessment Appeals process past the July 1, 2015 due date for FY 16 tax bills. However, it is not expected to impact the amount of property tax revenue Naugatuck receives in FY 16.

***The Out Years***

The bill has no fiscal impact on the out years, as the bill impacts assessment appeals hearings in FY 16 only.

**OLR Bill Analysis**

**sHB 6942**

***AN ACT VALIDATING THE ACTION OF A MUNICIPAL ASSESSOR.***

**SUMMARY:**

The Office of Legislative Research does not analyze Special Acts.

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable

Yea 19 Nay 0 (03/13/2015)