



General Assembly

February Session, 2016

Raised Bill No. 5485

LCO No. 2201



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING MUNICIPAL TAXATION.

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

1 Section 1. Section 12-60 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2016*):

3 Any clerical omission or mistake in the assessment of taxes may be
4 corrected according to the fact by the assessors or board of assessment
5 appeals, [not later than three years] at any time following the tax due
6 date relative to which such omission or mistake occurred, and the tax
7 shall be levied and collected according to such corrected assessment. In
8 the event that the issuance of a certificate of correction results in an
9 increase to the assessment list of any person, written notice of such
10 increase shall be sent to such person's last-known address by the
11 assessor or board of assessment appeals within ten days immediately
12 following the date such correction is made. Such notice shall include,
13 with respect to each assessment list corrected, the assessment prior to
14 and after such increase and the reason for such increase. Any person
15 claiming to be aggrieved by the action of the assessor under this
16 section may appeal the doings of the assessor to the board of

17 assessment appeals as otherwise provided in this chapter, provided
 18 such appeal shall be extended in time to the next succeeding board of
 19 assessment appeals if the meetings of such board for the grand list
 20 have passed. Any person intending to so appeal to the board of
 21 assessment appeals may indicate that taxes paid by him for any
 22 additional assessment added in accordance with this section, during
 23 the pendency of such appeal, are paid "under protest" and thereupon
 24 such person shall not be liable for any interest on the taxes based upon
 25 such additional assessment, provided (1) such person shall have paid
 26 not less than seventy-five per cent of the amount of such taxes within
 27 the time specified, or (2) the board of assessment appeals reduces
 28 valuation or removes items of property from the list of such person so
 29 that there is no tax liability related to additional assessment.

30 Sec. 2. (NEW) (*Effective upon passage and applicable to assessment years*
 31 *commencing on and after October 1, 2015*) A municipality may, by vote of
 32 its legislative body, or in a municipality where the legislative body is a
 33 town meeting, by vote of the board of selectmen, abate all or a portion
 34 of the property tax with respect to real property that is not able to be
 35 occupied by its owner due to damage as a result of a natural disaster.
 36 Such abatement may only be allowed if the real property was
 37 damaged as a direct result of a natural disaster to such an extent that
 38 the property cannot be used for any purpose related to its use prior to
 39 such natural disaster. Any abatement provided under this section shall
 40 be applicable with respect to such real property from the date of the
 41 damage to the following October first.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2016</i>	12-60
Sec. 2	<i>upon passage and applicable to assessment years commencing on and after October 1, 2015</i>	New section

Statement of Purpose:

To remove the three year limitation regarding the correction of municipal tax assessments and to allow municipalities to provide property tax relief to certain property owners who are unable to occupy their property due to damage from natural disasters.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]