



General Assembly

Amendment

February Session, 2018

LCO No. 5590



Offered by:

SEN. CASSANO, 4th Dist.

SEN. FASANO, 34th Dist.

To: Subst. Senate Bill No. 182

File No. 462

Cal. No. 295

"AN ACT CONCERNING MUNICIPAL TAX APPEALS AND CONTINGENCY AGREEMENTS."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subsection (a) of section 12-53a of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective*
5 *October 1, 2018*):

6 (a) (1) Completed new construction of real estate completed after
7 any assessment date shall be liable for the payment of municipal taxes
8 based on the assessed value of such completed new construction from
9 the date the certificate of occupancy is issued or the date on which
10 such new construction is first used for the purpose for which same was
11 constructed, whichever is the earlier, prorated for the assessment year
12 in which the new construction is completed. Said prorated tax shall be
13 computed on the basis of the rate of tax applicable with respect to such
14 property, including the applicable rate of tax in any tax district in

15 which such property is subject to tax following completion of such
16 new construction, on the date such property becomes liable for such
17 prorated tax in accordance with this section.

18 (2) [Partially] Except as provided in subdivision (3) of this
19 subsection, partially completed new construction of real estate shall be
20 liable for the payment of municipal taxes based on the assessed value
21 of such partially completed new construction as of October first of the
22 assessment year.

23 (3) Notwithstanding any provision of the general statutes or special
24 act, municipal charter or home rule ordinance, land, including, but not
25 limited to, individual parcels of land, lots in an approved subdivision
26 or land that is the subject of an approved site plan, on which a one,
27 two, three or four family residential dwelling is planned for
28 construction, is under construction or has been constructed, shall be
29 assessed exclusive of the value of such dwelling prior to the date (A) a
30 certificate of occupancy is issued for such dwelling, (B) on which such
31 dwelling is first used for the purpose for which it was constructed, (C)
32 on which title to such dwelling is conveyed to a buyer that intends to
33 use such dwelling for the purpose for which it was constructed, or (D)
34 one year after the final building permit is issued for construction of
35 such dwelling, whichever is earlier."

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2018	12-53a(a)