



# House of Representatives

General Assembly

**File No. 358**

February Session, 2018

House Bill No. 5288

*House of Representatives, April 10, 2018*

The Committee on Planning and Development reported through REP. LEMAR of the 96th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

## ***AN ACT CONCERNING ATTORNEY'S FEES IN WRONGFUL PROPERTY TAX ASSESSMENT ACTIONS.***

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

1 Section 1. Section 12-119 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective January 1, 2019*):

3 When it is claimed that a tax has been laid on property not taxable  
4 in the town or city in whose tax list such property was set, or that a tax  
5 laid on property was computed on an assessment which, under all the  
6 circumstances, was manifestly excessive and could not have been  
7 arrived at except by disregarding the provisions of the statutes for  
8 determining the valuation of such property, the owner thereof or any  
9 lessee thereof whose lease has been recorded as provided in section 47-  
10 19 and who is bound under the terms of his lease to pay real property  
11 taxes, prior to the payment of such tax, may, in addition to the other  
12 remedies provided by law, make application for relief to the superior  
13 court for the judicial district in which such town or city is situated.  
14 Such application may be made within one year from the date as of

15 which the property was last evaluated for purposes of taxation and  
 16 shall be served and returned in the same manner as is required in the  
 17 case of a summons in a civil action, and the pendency of such  
 18 application shall not suspend action upon the tax against the applicant.  
 19 In all such actions, the Superior Court shall have power to grant such  
 20 relief upon such terms and in such manner and form as to justice and  
 21 equity appertains, [and costs] including, but not limited to, the  
 22 assessment of reasonable attorney's fees. Costs may be taxed at the  
 23 discretion of the court. If such assessment is reduced by said court, the  
 24 applicant shall be reimbursed by the town or city for any overpayment  
 25 of taxes in accordance with the judgment of said court.

This act shall take effect as follows and shall amend the following sections:		
Section 1	January 1, 2019	12-119

**PD**      *Joint Favorable*

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:**

Municipalities	Effect	FY 19 \$	FY 20 \$
All Municipalities	Cost	Potential	Potential

**Explanation**

The bill specifies that awards paid by municipalities in property tax assessment cases must include the cost of legal fees. To the extent that awards do not currently include legal fees, there is a cost to municipalities as the bill increases the award payouts municipalities must make. The cost would vary based on the amount of legal fees paid during the case.

**The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

**OLR Bill Analysis****HB 5288*****AN ACT CONCERNING ATTORNEY'S FEES IN WRONGFUL PROPERTY TAX ASSESSMENT ACTIONS.*****SUMMARY**

This bill adds attorney's fees to the relief a Superior Court may award in a property owner's appeal of an illegal property tax assessment. Under current law, the court may only award costs and other relief it deems just and equitable. Additionally, if the court reduces the assessment, it must require the municipality to reimburse the property owner.

By law, a property tax is illegal if (1) the property is untaxable by the town imposing it or (2) the town's assessment is manifestly excessive and could only be arrived at by disregarding provisions of the statutes for determining the valuation of the property (CGS § 12-119).

EFFECTIVE DATE: January 1, 2019

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable

Yea 22      Nay 0      (03/26/2018)