OLR Bill Analysis
sSB 1012

AN ACT CONCERNING CERTAIN MUNICIPAL PROPERTY TAX APPEALS AND CONTINGENCY AGREEMENTS FOR EXPERT TESTIMONY IN SUCH APPEALS.

SUMMARY

This bill prohibits expert witnesses compensated on a contingency fee basis from testifying about the value of an appellant's property in assessment appeals brought to the Superior Court.

The bill's provisions apply to appeals made by a taxpayer:

1. aggrieved by a decision of the board of tax review or assessment appeals;

2. following a board's decision not to hear an appeal concerning commercial, industrial, utility, or apartment property assessed at over $1 million; or

3. alleging an illegal property tax (see BACKGROUND).

The bill takes effect July 1, 2019, but it is unclear whether it applies to appeals commenced, or agreements entered into, before that date.

EFFECTIVE DATE: July 1, 2019

BACKGROUND

Appealing Assessments

By law, property owners can appeal their assessments to a municipality's board of tax review or assessment appeals. The appeals board must hold a hearing on each appeal, except for those for commercial, industrial, utility, or apartment properties assessed at over $1 million. A taxpayer aggrieved by an appeals board's decision can appeal to Superior Court (CGS § 12-117a).
The law provides the following two circumstances under which a taxpayer can appeal directly to Superior Court:

1. when the appeals board declines to hear an appeal on commercial, industrial, utility, or apartment properties assessed at over $1 million (CGS § 12-111) and

2. when the taxpayer alleges that the tax was illegal (i.e., assessed on property not taxable in the municipality or “computed on an assessment which, under all circumstances, was manifestly excessive and could not have been arrived at except by disregarding the provisions of the statutes for determining the valuation of such property”) (CGS § 12-119).

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable Substitute

Yea 17  
Nay 5  
(03/25/2019)