



General Assembly

February Session, 2020

Raised Bill No. 5477

LCO No. 2661



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN
CONSERVATION EASEMENTS.***

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

1 Section 1. (NEW) (*Effective October 1, 2020, and applicable to assessment*
2 *years commencing on or after October 1, 2020*) (a) For the purposes of this
3 section, "nonprofit land conservation organization" means a nonprofit
4 land conservation organization that is tax exempt under Section
5 501(c)(3) of the Internal Revenue Code of 1986, or any subsequent
6 corresponding internal revenue code of the United States, as amended
7 from time to time.

8 (b) Any municipality may by ordinance provide for the abatement of
9 real property taxes due on any portion of land that (1) meets the criteria
10 for designation as a greenway established pursuant to subsection (b) of
11 section 23-102 of the general statutes, (2) is a terrestrial recreational trail
12 with a clearly defined trail corridor that does not exceed one hundred
13 feet in width at its widest point, and (3) is the subject of a conservation
14 easement conveyed by the owner of the land to the municipality, the
15 state or a nonprofit land conservation organization.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	New section

Statement of Purpose:

To authorize municipalities to abate real property taxes due on any portion of land that (1) meets the criteria for designation as a greenway, (2) is a terrestrial recreational trail that does not exceed one hundred feet in width, and (3) is the subject of a conservation easement conveyed by the owner of the land to a municipality, the state or a nonprofit land conservation organization.

[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.]