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**Connecticut Council of Small Towns**  
**Before the Planning & Development Committee**  
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The Connecticut Council of Small Towns (COST) *supports* **SB-695 - AN ACT CONCERNING PENALTIES FOR FAILURE TO FILE CERTAIN PROPERTY TAX ASSESSMENT INFORMATION AND CONTINGENCY AGREEMENTS FOR EXPERT TESTIMONY IN CERTAIN TAX ASSESSMENT APPEALS.**

SB-695 provides a uniform process for applying penalties for failure to file timely Income and Expense filings. It also clarifies that Income and Expense filings postmarked within the filing period are not delinquent, consistent with filings of personal property declarations. Addressing these issues will provide assessors and taxpayers with greater certainty regarding the application of these provisions.

COST also supports provisions in SB-695 which prohibit individuals who are compensated on a contingency basis from providing expert testimony concerning the value of an applicant's property in a tax assessment appeal.

Recognizing the importance of ensuring the impartiality of an appraisal, the Ethics Rule of the Uniform Standards of Professional Appraisal Practice (USPAP) prohibits contingent fees without exception. Accordingly, the American Society of Appraisers emphasizes in its guidance that "[T] the highest standards of appraisal practice do not permit contingent fee appraisals. Rather they emphasize the importance of trustworthy appraisers, who are impartial, objective, and independent."

By prohibiting witnesses who are paid on a contingency basis from providing testimony on the value of an applicant's property, SB-695 will help ensure the integrity of testimony provided in tax assessment appeals.

Thank you for the opportunity to comment in **support of SB-695.**