

**Proposed Substitute
Bill No. 870**

LCO No. 4255

**AN ACT CONCERNING THE RECOMMENDATIONS OF THE OFFICE
OF POLICY AND MANAGEMENT.**

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

1 Section 1. Subsection (b) of section 12-81g of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2021, and applicable to assessment years commencing on or after October 1,*
4 *2021*):

5 (b) (1) Effective for the assessment year commencing October 1, [2013]
6 2021, and each assessment year thereafter, any municipality may, upon
7 approval by its legislative body or, in any town in which the legislative
8 body is a town meeting, by the board of selectmen, provide that, in lieu
9 of the additional exemption prescribed under subsection (a) of this
10 section, any person entitled to an exemption from property tax in
11 accordance with subdivision (20) of section 12-81, reflecting any increase
12 made pursuant to the provisions of section 12-62g, as amended by this
13 act, who has a disability rating of one hundred per cent, as determined
14 by the United States Department of Veterans Affairs, shall be entitled to
15 an additional exemption from such tax in an amount equal to three times
16 the amount of the exemption provided for such person pursuant to
17 subdivision (20) of section 12-81, provided such person's total adjusted
18 gross income as determined for purposes of the federal income tax, [plus
19 any other income not included in such adjusted income,] excluding
20 veterans' disability payments, individually if unmarried, or jointly with

21 spouse if married, during the calendar year ending immediately
22 preceding the filing of a claim for any such exemption, is not more than
23 twenty-four thousand dollars if such person is married or not more than
24 twenty-one thousand dollars if such person is not married.

25 (2) The provisions of this subsection shall not limit the applicability
26 of the provisions of subsection (a) of this section for persons not eligible
27 for the property tax exemption provided by this subsection.

28 Sec. 2. Section 12-81cc of the general statutes is repealed and the
29 following is substituted in lieu thereof (*Effective October 1, 2021, and*
30 *applicable to assessment years commencing on or after October 1, 2021*):

31 Any person who has established his or her entitlement to a property
32 tax exemption under [subdivisions] subdivision (19), (20), (22), (23), (24),
33 (25), (26), (28) or (53) of section 12-81 or section 12-81g, as amended by
34 this act, for a particular assessment year shall be issued a certificate as
35 to such entitlement by the tax assessor of the relevant municipality. Such
36 person shall be entitled to such exemption in any municipality in this
37 state for such assessment year provided a copy of such certificate is
38 provided to the tax assessor of any municipality in which such
39 exemption is claimed and further provided such person would
40 otherwise have been eligible for such exemption in such municipality if
41 he or she had filed for such exemption as provided under the general
42 statutes.

43 Sec. 3. Subdivision (2) of subsection (a) of section 12-170e of the
44 general statutes is repealed and the following is substituted in lieu
45 thereof (*Effective July 1, 2021*):

46 (2) The amounts of income at each level of qualifying income, as
47 provided in the table in subdivision (1) of this subsection, shall be
48 adjusted annually in a uniform manner to reflect the annual inflation
49 adjustment in Social Security income. Each such adjustment of
50 qualifying income shall be determined to the nearest one hundred
51 dollars and shall be applicable in determining the amount of grant

52 allowed under this subsection with respect to charges for rents,
53 electricity, gas, water and fuel actually paid during the preceding
54 calendar year. Each such adjustment of qualifying income shall be
55 prepared by the [Commissioner of Housing] Secretary of the Office of
56 Policy and Management in relation to the annual inflation adjustment
57 in Social Security, if any, becoming effective at any time during the
58 twelve-month period immediately preceding the first day of October
59 each year and shall be distributed to the assessors in each municipality
60 not later than the thirty-first day of December next following.

61 Sec. 4. Subsection (b) of section 16a-31 of the general statutes is
62 repealed and the following is substituted in lieu thereof (*Effective July 1,*
63 *2021*):

64 (b) [A] If an action specified in subsection (a) of this section is subject
65 to an early public scoping process pursuant to section 22a-1b, the
66 sponsoring state agency shall request, and the secretary shall provide,
67 an advisory statement commenting on the extent to which [any of the
68 actions specified in subsection (a) of this section] such action conforms
69 to the plan. [and any] Any agency may request, and upon such request
70 the secretary shall provide, such other advisory reports as the state
71 agency deems advisable.

72 Sec. 5. Subsections (c) and (d) of section 7-325 of the general statutes
73 are repealed and the following is substituted in lieu thereof (*Effective July*
74 *1, 2021*):

75 (c) The clerk of each district created pursuant to this chapter or any
76 provisions of the general statutes or any special act, shall report to the
77 town clerk of each town in which such district is located: (1) If created
78 by approval of a petition pursuant to subsection (a) of this section on or
79 after July 1, 1987, within seven days of such approval; and (2) on or
80 before July 31, 1993, and [annually thereafter for each such district,
81 irrespective of the date of creation] any time the charter or special act of
82 such district is amended. The first report filed after the creation of a
83 district shall include a list of the officers of such district, a copy of the

84 charter or special act of such district and such other information on the
85 organization and the financial status of such district as the Secretary of
86 the Office of Policy and Management may recommend. A copy of the
87 charter or special act of such district shall be included in any subsequent
88 report if such charter or special act was amended after the date of the
89 previous filing. No district, irrespective of the date of creation, created
90 by approval of a petition pursuant to subsection (a) of this section shall
91 exist as a body corporate and politic until the clerk of such district has
92 filed at least one report required by this subsection. If a district is located
93 in more than one town, the report shall be filed by the district clerk with
94 the town clerk of each town in which the district is located.

95 (d) [Any fine imposed on and after July 1, 1992, on a clerk for failure
96 to file a report required pursuant to subsection (c) of this section shall
97 be waived.] Not later than July 1, 2021, and annually thereafter, the tax
98 collector of each district shall submit a statement to the Secretary of the
99 Office of Policy and Management on a form prescribed by the secretary.
100 Such statement shall include complete information concerning the mill
101 rate and tax levy in the district for the preceding year. Any tax collector
102 who neglects to submit a true and correct statement shall forfeit one
103 hundred dollars to the state.

104 Sec. 6. Subsection (a) of section 19a-308 of the general statutes is
105 repealed and the following is substituted in lieu thereof (*Effective July 1,*
106 *2021*):

107 (a) In any town in which there is a burial ground or cemetery
108 containing more than six places of interment [and not under the control
109 or management of any currently functioning cemetery association,] that
110 has been neglected and allowed to grow up to weeds, briars and bushes,
111 or about which the fences have become broken, decayed or dilapidated,
112 the selectmen of such town may cause such burial ground or cemetery
113 to be cleared of weeds, briars and bushes, may mow the ground's lawn
114 areas and may cause its fences or walls to be repaired and kept in
115 orderly and decent condition and its memorial stones to be straightened,

116 repaired and restored.

117 Sec. 7. Section 12-62 of the general statutes is repealed and the
118 following is substituted in lieu thereof (*Effective July 1, 2021, and*
119 *applicable to assessment years commencing on or after October 1, 2022*):

120 (a) As used in this chapter:

121 (1) "Assessor" means the person responsible for establishing property
122 assessments for purposes of a town's grand list and includes a board of
123 assessors;

124 (2) "Field review" means the process by which an assessor, a member
125 of an assessor's staff or person designated by an assessor examines each
126 parcel of real property in its neighborhood setting, compares observable
127 attributes to those listed on such parcel's corresponding property
128 record, makes any necessary corrections based on such observation and
129 verifies that such parcel's attributes are accounted for in the valuation
130 being developed for a revaluation;

131 (3) "Full inspection" or "fully inspect" means to measure or verify the
132 exterior dimensions of a building or structure and to enter and examine
133 the interior of such building or structure in order to observe and record
134 or verify the characteristics and conditions thereof, provided permission
135 to enter such interior is granted by the property owner or an adult
136 occupant;

137 (4) "Planning region" has the same meaning as provided in section 4-
138 124i;

139 ~~[(4)]~~ (5) "Real property" means all the property described in section
140 12-64;

141 ~~[(5)]~~ (6) "Revaluation" or "revalue" means to establish the present true
142 and actual value of all real property in a town as of a specific assessment
143 date;

144 (7) "Revaluation zone" means one of five geographic areas in the state
145 established by the secretary utilizing the boundaries of the nine
146 planning regions;

147 [(6)] (8) "Secretary" means the Secretary of the Office of Policy and
148 Management, or said secretary's designee; and

149 [(7)] (9) "Town" means any town, consolidated town and city or
150 consolidated town and borough.

151 (b) (1) (A) Commencing October 1, 2006, and until September 30,
152 2022, each town shall implement a revaluation not later than the first
153 day of October that follows, by five years, the October first assessment
154 date on which the town's previous revaluation became effective,
155 provided, a town that opted to defer a revaluation, pursuant to section
156 12-62l, shall implement a revaluation not later than the first day of
157 October that follows, by five years, the October first assessment date on
158 which the town's deferred revaluation became effective.

159 (B) Commencing October 1, 2022, (i) each town shall implement a
160 revaluation not later than the first day of October that follows, by five
161 years, an October first assessment date set in accordance with a
162 revaluation date schedule prescribed by the secretary for each
163 revaluation zone, (ii) any town's required revaluation subsequent to any
164 delayed revaluation implemented pursuant to subparagraph (A) of this
165 subdivision shall be implemented in accordance with this section, and
166 (iii) any such revaluation subsequent to any delayed revaluation shall
167 recommence on the date set in such revaluation date schedule
168 prescribed for the revaluation zone in which such town is located, which
169 revaluation date schedule applied to such town prior to such delay.

170 (C) The town shall use assessments derived from each such
171 revaluation for the purpose of levying property taxes for the assessment
172 year in which such revaluation is effective and for each assessment year
173 that follows until the ensuing revaluation becomes effective.

174 (2) When conducting a revaluation, an assessor shall use generally
175 accepted mass appraisal methods which may include, but need not be
176 limited to, the market sales comparison approach to value, the cost
177 approach to value and the income approach to value. Prior to the
178 completion of each revaluation, the assessor shall conduct a field
179 review. Except in a town that has a single assessor, the members of the
180 board of assessors shall approve, by majority vote, all valuations
181 established for a revaluation.

182 (3) An assessor, member of an assessor's staff or person designated
183 by an assessor may, at any time, fully inspect any parcel of improved
184 real property in order to ascertain or verify the accuracy of data listed
185 on the assessor's property record for such parcel. Except as provided in
186 subdivision (4) of this subsection, the assessor shall fully inspect each
187 such parcel once in every ten assessment years, provided, if the full
188 inspection of any such parcel occurred in an assessment year preceding
189 that commencing October 1, 1996, the assessor shall fully inspect such
190 parcel not later than the first day of October of 2009, and shall thereafter
191 fully inspect such parcel in accordance with this section. Nothing in this
192 subsection shall require the assessor to fully inspect all of a town's
193 improved real property parcels in the same assessment year and in no
194 case shall an assessor be required to fully inspect any such parcel more
195 than once during every ten assessment years.

196 (4) An assessor may, at any time during the period in which a full
197 inspection of each improved parcel of real property is required, send a
198 questionnaire to the owner of such parcel to (A) obtain information
199 concerning the property's acquisition, and (B) obtain verification of the
200 accuracy of data listed on the assessor's property record for such parcel.
201 An assessor shall develop and institute a quality assurance program
202 with respect to responses received to such questionnaires. If satisfied
203 with the results of said program concerning such questionnaires, the
204 assessor may fully inspect only those parcels of improved real property
205 for which satisfactory verification of data listed on the assessor's
206 property record has not been obtained and is otherwise unavailable. The

207 full inspection requirement in subdivision (3) of this subsection shall not
208 apply to any parcel of improved real property for which the assessor
209 obtains satisfactory verification of data listed on the assessor's property
210 record.

211 (c) The following shall be available for public inspection in the
212 assessor's office, in the manner provided for access to public records in
213 subsection (a) of section 1-210, not later than the date written notices of
214 real property valuations are mailed in accordance with subsection (f) of
215 this section: (1) Any criteria, guidelines, price schedules or statement of
216 procedures used in such revaluation by the assessor or by any
217 revaluation company that the assessor designates to perform mass
218 appraisal or field review functions, all of which shall continue to be
219 available for public inspection until the town's next revaluation becomes
220 effective; and (2) a compilation of all real property sales in each
221 neighborhood for the twelve months preceding the date on which each
222 revaluation is effective, the selling prices of which are representative of
223 the fair market values of the properties sold, which compilation shall
224 continue to be available for public inspection for a period of not less than
225 twelve months immediately following a revaluation's effective date. If
226 the assessor changes any property valuation as determined by the
227 revaluation company, the assessor shall document, in writing, the
228 reason for such change and shall append such written explanation to the
229 property card for the real estate parcel whose revaluation was changed.
230 Nothing in this subsection shall be construed to permit the assessor to
231 post a plan or drawing of a dwelling unit of a residential property's
232 interior on the Internet or to otherwise publish such plan or drawing.

233 (d) (1) The chief executive officer of a town shall notify the Secretary
234 of the Office of Policy and Management that the town is effecting a
235 revaluation by sending a written notice to the secretary not later than
236 thirty days after the date on which such town's assessor signs a grand
237 list that reflects assessments of real property derived from a revaluation.
238 Any town that fails to effect a revaluation for the assessment date
239 required by this section shall be subject to a penalty effective for the

240 fiscal year commencing on the first day of July following such
241 assessment date, and continuing for each successive fiscal year in which
242 the town fails to levy taxes on the basis of such revaluation, provided
243 the secretary shall not impose such penalty with respect to any
244 assessment year in which the provisions of subsection (b) of section 12-
245 117 are applicable. Such penalty shall be the forfeit of the amount
246 otherwise allocable to such town pursuant to section 7-536, as amended
247 by this act, and the loss of fifty per cent of the amount of the grant that
248 is payable to such town pursuant to sections 3-55i, 3-55j and 3-55k. Upon
249 imposing said penalty, the secretary shall notify the chief executive
250 officer of the amount of the town's forfeiture for said fiscal year and that
251 the secretary's certification to the State Comptroller for the payments of
252 such grant in said year shall reflect the required reduction.

253 (2) The secretary may waive such penalty if, in the secretary's
254 opinion, there appears to be reasonable cause for the town not having
255 implemented a revaluation for the required assessment date, provided
256 the chief executive officer of the town submits a written request for such
257 waiver. Reasonable cause shall include: (A) An extraordinary
258 circumstance or an act of God, (B) the failure on the part of any
259 revaluation company to complete its contractual duties in a time and
260 manner allowing for the implementation of such revaluation, and
261 provided the town imposed the sanctions for such failure provided in a
262 contract executed with said company, (C) the assessor's death or
263 incapacitation during the conduct of a revaluation, which results in a
264 delay of its implementation, or (D) an order by the superior court for the
265 judicial district in which the town is located postponing such
266 revaluation, or the potential for such an order with respect to a
267 proceeding brought before said court. The chief executive officer shall
268 submit such written request to the secretary not earlier than thirty
269 business days after the date on which the assessor signs a grand list that
270 does not reflect real property assessments based on values established
271 for such required revaluation, and not later than thirty days preceding
272 the July first commencement date of the fiscal year in which said penalty
273 is applicable. Such request shall include the reason for the failure of the

274 town to comply with the provisions of subsection (b) of this section. The
275 chief executive officer of such town shall promptly provide any
276 additional information regarding such failure that the secretary may
277 require. Not later than sixty days after receiving such request and any
278 such additional information, the secretary shall notify the chief
279 executive officer of the secretary's decision to grant or deny the waiver
280 requested, provided the secretary may delay a decision regarding a
281 waiver related to a potential court order until not later than sixty days
282 after the date such court renders the decision. The secretary shall not
283 grant a penalty waiver under the provisions of this subsection with
284 respect to consecutive years unless the General Assembly approves such
285 action.

286 (e) When conducting a revaluation, an assessor may designate a
287 revaluation company certified in accordance with section 12-2b to
288 perform [property] parcel data collection, analysis of such data and any
289 mass appraisal valuation or field review functions, pursuant to a
290 method or methods the assessor approves, and may require such
291 company to prepare and mail the valuation notices required by
292 subsection (f) of this section, provided nothing in this subsection shall
293 relieve any assessor of any other requirement relating to such
294 revaluation imposed by any provisions of the general statutes, any
295 public or special act, the provisions of any municipal charter that are not
296 inconsistent with the requirements of this section, or any regulations
297 adopted pursuant to subsection (g) of this section.

298 (f) Not earlier than the assessment date that is the effective date of a
299 revaluation and not later than the tenth calendar day immediately
300 following the date on which the grand list for said assessment date is
301 signed, the assessor shall mail a written notice to the last-known address
302 of the owner of each parcel of real property that was revalued. Such
303 notice shall include the valuation of such parcel as of said assessment
304 date and the valuation of such parcel in the last-preceding assessment
305 year, and shall provide information describing the property owner's
306 rights to appeal the valuation established for said assessment date,

307 including the manner in which an appeal may be filed with the board of
308 assessment appeals.

309 (g) The secretary shall adopt regulations, in accordance with the
310 provisions of chapter 54, which an assessor shall use when conducting
311 a revaluation. Such regulations shall include (1) provisions governing
312 the management of the revaluation process, including, but not limited
313 to, the method of compiling and maintaining property records,
314 documenting the assessment year during which a full inspection of each
315 parcel of improved real property occurs, and the method of determining
316 real property sales data in support of the mass appraisal process, and
317 (2) provisions establishing criteria for measuring the level and
318 uniformity of assessments generated from a revaluation, provided such
319 criteria shall be applicable to different classes of real property with
320 respect to which a sufficient number of property sales exist. Certification
321 of compliance with not less than one of said regulatory provisions shall
322 be required for each revaluation and the assessor shall, not later than the
323 date on which the grand list reflecting assessments of real property
324 derived from a revaluation is signed, certify to the secretary and the
325 chief executive officer, in writing, that the revaluation was conducted in
326 accordance with said regulatory requirement. Any town effecting a
327 revaluation with respect to which an assessor is unable to certify such
328 compliance shall be subject to the penalty provided in subsection (d) of
329 this section. In the event the assessor designates a revaluation company
330 to perform mass appraisal valuation or field review functions with
331 respect to a revaluation, the assessor and the employee of said company
332 responsible for such function or functions shall jointly sign such
333 certification. The assessor shall retain a copy of such certification and
334 any data in support thereof in the assessor's office. The provisions of
335 subsection (c) of this section concerning the public inspection of criteria,
336 guidelines, price schedules or statement of procedures used in a
337 revaluation shall be applicable to such certification and supporting data.

338 (h) This section shall require the revaluation of real property (1)
339 designated within the 1983 Settlement boundary and taken into trust by

340 the federal government for the Mashantucket Pequot Tribal Nation
341 before June 8, 1999, or (2) taken into trust by the federal government for
342 the Mohegan Tribe of Indians of Connecticut.

343 (i) Each assessor shall file with the secretary parcel data from each
344 revaluation implemented pursuant to this section upon forms
345 prescribed and furnished by the secretary, which forms shall be so
346 prescribed and furnished not later than thirty days prior to the date set
347 by the secretary for such filing.

348 Sec. 8. Section 12-62g of the general statutes is repealed and the
349 following is substituted in lieu thereof (*Effective October 1, 2021*):

350 In conjunction with each municipal revaluation of property in
351 accordance with section 12-62, as amended by this act, each
352 municipality shall increase (1) the amount of the exemption granted
353 pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of
354 section 12-81, and (2) the amount of the exemption that each
355 municipality may allow pursuant to section 12-81f, for such year and for
356 each subsequent assessment year by multiplying the amount of
357 exemption in each of said subdivisions by a multiplier determined by
358 dividing the net taxable grand list for such year of revaluation by the net
359 taxable grand list of the last year prior to such revaluation and rounding
360 off the product to the nearest integer.

361 Sec. 9. Subsection (c) of section 12-55 of the general statutes is
362 repealed and the following is substituted in lieu thereof (*Effective October*
363 *1, 2021*):

364 (c) Each notice of assessment increase sent pursuant to this section
365 shall include: (1) The gross valuation, net valuation and any exempt
366 amounts prior to and after such increase; and (2) information describing
367 the manner in which an appeal may be filed with the board of
368 assessment appeals. If a notice of assessment increase affects the value
369 of personal property and the assessor or board of assessors used a
370 methodology to determine such value that differs from the

371 methodology previously used, such notice shall include a statement
372 concerning such change in methodology, which shall indicate the
373 current methodology and the one that the assessor or assessors used for
374 the valuation prior to such increase. Each such notice shall be mailed not
375 earlier than the assessment date and not later than the tenth calendar
376 day immediately following the date on which the assessor or board of
377 assessors signs and attests to the grand list. If any such assessment
378 increase notice is sent later than the time period prescribed in this
379 subsection, such increase shall become effective on the next succeeding
380 grand list.

381 Sec. 10. Section 12-89 of the general statutes is repealed and the
382 following is substituted in lieu thereof (*Effective October 1, 2021, and*
383 *applicable to assessment years commencing on or after October 1, 2021*):

384 (a) The assessor or board of assessors of each town, consolidated
385 town and city or consolidated town and borough shall inspect the
386 statements and applications filed [with it and required by] pursuant to
387 sections 12-81 and 12-87 [from scientific, educational, literary, historical,
388 charitable, agricultural and cemetery organizations, shall] and
389 determine what part, if any, of the property claimed to be exempt [by
390 the organization] shall be in fact exempt. [and] The assessor or board of
391 assessors shall place a valuation upon all such property, if any, as is
392 found to be taxable, provided any property acquired by any tax-exempt
393 organization after the first day of October shall first become exempt on
394 the assessment date next succeeding the date of acquisition.

395 (b) Upon the denial in whole or in part of a statement or application
396 inspected pursuant to subsection (a) of this section, the assessor or board
397 of assessors shall mail a written notice of such denial to the last known
398 address of the property owner or lessee. Such notice shall be mailed not
399 earlier than the assessment date and not later than the tenth calendar
400 day immediately following the date on which the assessor or board of
401 assessors signs and attests to the grant list pursuant to section 12-55, as
402 amended by this act. Such notice shall include (1) the gross assessed

403 valuation of the property, the amounts of any exemption granted and
404 the net taxable valuation of the property, and (2) a statement that the
405 owner or lessee may appeal the decision of the assessor or board of
406 assessors pursuant to subsection (c) of this section.

407 (c) Any taxpayer or organization filing a tax-exempt statement or
408 application for exemption, aggrieved at the action of the assessor or
409 board of assessors, may appeal, within the time prescribed by law for
410 such appeals, to the board of assessment appeals. Any such taxpayer or
411 organization claiming to be aggrieved by the action of the board of
412 assessment appeals may, within two months from the time of such
413 action, make application in the nature of an appeal therefrom to the
414 superior court for the judicial district in which such property is situated.

415 Sec. 11. Section 12-117a of the general statutes is repealed and the
416 following is substituted in lieu thereof (*Effective July 1, 2021*):

417 (a) Any person, including any lessee of real property whose lease has
418 been recorded as provided in section 47-19 and who is bound under the
419 terms of his lease to pay real property taxes, claiming to be aggrieved
420 by the action of the board of tax review or the board of assessment
421 appeals, as the case may be, in any town or city may, within two months
422 from the date of the mailing of notice of such action, make application,
423 in the nature of an appeal therefrom, with respect to the assessment list
424 for the assessment year commencing October 1, 1989, October 1, 1990,
425 October 1, 1991, October 1, 1992, October 1, 1993, October 1, 1994, or
426 October 1, 1995, and with respect to the assessment list for assessment
427 years thereafter, to the superior court for the judicial district in which
428 such town or city is situated, which shall be accompanied by a citation
429 to such town or city to appear before said court. Such citation shall be
430 signed by the same authority and such appeal shall be returnable at the
431 same time and served and returned in the same manner as is required
432 in case of a summons in a civil action. The authority issuing the citation
433 shall take from the applicant a bond or recognizance to such town or
434 city, with surety, to prosecute the application to effect and to comply

435 with and conform to the orders and decrees of the court in the premises.
436 Any such application shall be a preferred case, to be heard, unless good
437 cause appears to the contrary, at the first session, by the court or by a
438 committee appointed by the court. The pendency of such application
439 shall not suspend an action by such town or city to collect not more than
440 seventy-five per cent of the tax so assessed or not more than ninety per
441 cent of such tax with respect to any real property for which the assessed
442 value is five hundred thousand dollars or more, and upon which such
443 appeal is taken. If, during the pendency of such appeal, a new
444 assessment year begins, the applicant may amend his application as to
445 any matter therein, including an appeal for such new year, which is
446 affected by the inception of such new year and such applicant need not
447 appear before the board of tax review or board of assessment appeals,
448 as the case may be, to make such amendment effective. The court shall
449 have power to grant such relief as to justice and equity appertains, upon
450 such terms and in such manner and form as appear equitable, and, if the
451 application appears to have been made without probable cause, may tax
452 double or triple costs, as the case appears to demand; and, upon all such
453 applications, costs may be taxed at the discretion of the court. If the
454 assessment made by the board of tax review or board of assessment
455 appeals, as the case may be, is reduced by said court, the applicant shall
456 be reimbursed by the town or city for any overpayment of taxes,
457 together with interest and any costs awarded by the court, or, at the
458 applicant's option, shall be granted a tax credit for such overpayment,
459 interest and any costs awarded by the court. Upon motion, said court
460 shall, in event of such overpayment, enter judgment in favor of such
461 applicant and against such city or town for the whole amount of such
462 overpayment, less any lien recording fees incurred under sections 7-34a
463 and 12-176, together with interest and any costs awarded by the court.
464 The amount to which the assessment is so reduced shall be the assessed
465 value of such property on the grand lists for succeeding years until the
466 tax assessor finds that the value of the applicant's property has increased
467 or decreased.

468 (b) No person who is compensated on a contingency basis for expert

469 testimony concerning the value of an applicant's property shall testify
470 in any appeal brought pursuant to this section.

471 Sec. 12. Section 12-119 of the general statutes is repealed and the
472 following is substituted in lieu thereof (*Effective July 1, 2021*):

473 (a) When it is claimed that a tax has been laid on property not taxable
474 in the town or city in whose tax list such property was set, or that a tax
475 laid on property was computed on an assessment which, under all the
476 circumstances, was manifestly excessive and could not have been
477 arrived at except by disregarding the provisions of the statutes for
478 determining the valuation of such property, the owner thereof or any
479 lessee thereof whose lease has been recorded as provided in section 47-
480 19 and who is bound under the terms of his lease to pay real property
481 taxes, prior to the payment of such tax, may, in addition to the other
482 remedies provided by law, make application for relief to the superior
483 court for the judicial district in which such town or city is situated. Such
484 application may be made within one year from the date as of which the
485 property was last evaluated for purposes of taxation and shall be served
486 and returned in the same manner as is required in the case of a summons
487 in a civil action, and the pendency of such application shall not suspend
488 action upon the tax against the applicant. In all such actions, the
489 Superior Court shall have power to grant such relief upon such terms
490 and in such manner and form as to justice and equity appertains, and
491 costs may be taxed at the discretion of the court. If such assessment is
492 reduced by said court, the applicant shall be reimbursed by the town or
493 city for any overpayment of taxes in accordance with the judgment of
494 said court.

495 (b) No person who is compensated on a contingency basis for expert
496 testimony concerning the value of an applicant's property shall testify
497 in any application for relief brought pursuant to this section.

498 Sec. 13. Subsection (d) of section 12-129b of the general statutes is
499 repealed and the following is substituted in lieu thereof (*Effective July 1,*
500 *2021*):

501 (d) If any person with respect to whom a claim for tax relief in
502 accordance with this section and section 12-129c has been approved for
503 any assessment year transfers, assigns, grants or otherwise conveys
504 subsequent to the first day of October, but prior to the first day of
505 August in such assessment year the interest in real property to which
506 such claim for tax relief is related, regardless of whether such transfer,
507 assignment, grant or conveyance is voluntary or involuntary, the
508 amount of such tax relief benefit, determined as the amount by which
509 the tax payable without benefit of this section exceeds the tax payable
510 under the provisions of this section, shall be a pro rata portion of the
511 amount otherwise applicable in such assessment year to be determined
512 by a fraction the numerator of which shall be the number of full months
513 from the first day of October in such assessment year to the date of such
514 conveyance and the denominator of which shall be twelve. If such
515 conveyance occurs in the month of October the grantor shall be
516 disqualified for such tax relief in such assessment year. The grantee shall
517 be required within a period not exceeding ten days immediately
518 following the date of such conveyance to notify the assessor thereof, or
519 in the absence of such notice, upon determination by the assessor that
520 such transfer, assignment, grant or conveyance has occurred, the
521 assessor shall (1) determine the amount of tax relief benefit to which the
522 grantor is entitled for such assessment year with respect to the interest
523 in real property conveyed and notify the tax collector of the reduced
524 amount of such benefit and (2) notify the Secretary of the Office of Policy
525 and Management on or before the October first next following the end
526 of the assessment year in which such conveyance occurs of the reduction
527 in such benefit for purposes of a corresponding adjustment in the
528 amount of state payment to the municipality next following as
529 reimbursement for the revenue loss related to such tax relief. On or after
530 December 1, 1989, any municipality which neglects to transmit to the
531 Secretary of the Office of Policy and Management the adjustment as
532 required by this section shall forfeit two hundred fifty dollars to the
533 state, provided said secretary may waive such forfeiture in accordance
534 with procedures and standards adopted by regulation in accordance

535 with chapter 54. Upon receipt of such notice from the assessor, the tax
536 collector shall, if such notice is received after the tax due date in the
537 municipality, within [ten] thirty days thereafter mail or hand a bill to
538 the grantee stating the additional amount of tax due as determined by
539 the assessor or assessors. Such tax shall be due and payable and
540 collectible as other property taxes and subject to the same liens and
541 processes of collection, provided such tax shall be due and payable in
542 an initial or single installment not sooner than thirty days after the date
543 such bill is mailed or handed to the grantee and in equal amounts in any
544 remaining, regular installments as the same are due and payable.

545 Sec. 14. Subsection (i) of section 12-170aa of the general statutes is
546 repealed and the following is substituted in lieu thereof (*Effective July 1,*
547 *2021*):

548 (i) If any person with respect to whom a claim for tax reduction in
549 accordance with this section has been approved for any assessment year
550 transfers, assigns, grants or otherwise conveys on or after the first day
551 of October but prior to the first day of August in such assessment year
552 the interest in real property to which such claim for tax credit is related,
553 regardless of whether such transfer, assignment, grant or conveyance is
554 voluntary or involuntary, the amount of such tax credit shall be a pro
555 rata portion of the amount otherwise applicable in such assessment year
556 to be determined by a fraction the numerator of which shall be the
557 number of full months from the first day of October in such assessment
558 year to the date of such conveyance and the denominator of which shall
559 be twelve. If such conveyance occurs in the month of October the
560 grantor shall be disqualified for tax credit in such assessment year. The
561 grantee shall be required within a period not exceeding ten days
562 immediately following the date of such conveyance to notify the
563 assessor thereof, or in the absence of such notice, upon determination
564 by the assessor that such transfer, assignment, grant or conveyance has
565 occurred, the assessor shall (1) determine the amount of tax reduction to
566 which the grantor is entitled for such assessment year with respect to
567 the interest in real property conveyed and notify the tax collector of the

568 reduced amount of tax reduction applicable to such interest and (2)
569 notify the Secretary of the Office of Policy and Management on or before
570 the October first immediately following the end of the assessment year
571 in which such conveyance occurs of the reduction in such tax reduction
572 for purposes of a corresponding adjustment in the amount of state
573 payment to the municipality next following as reimbursement for the
574 revenue loss related to such tax reductions. On or after December 1,
575 1987, any municipality which neglects to transmit to the Secretary of the
576 Office of Policy and Management the claim as required by this section
577 shall forfeit two hundred fifty dollars to the state provided the secretary
578 may waive such forfeiture in accordance with procedures and standards
579 established by regulations adopted in accordance with chapter 54. Upon
580 receipt of such notice from the assessor, the tax collector shall, if such
581 notice is received after the tax due date in the municipality, within [ten]
582 thirty days thereafter mail or hand a bill to the grantee stating the
583 additional amount of tax due as determined by the assessor. Such tax
584 shall be due and payable and collectible as other property taxes and
585 subject to the same liens and processes of collection, provided such tax
586 shall be due and payable in an initial or single installment not sooner
587 than thirty days after the date such bill is mailed or handed to the
588 grantee and in equal amounts in any remaining, regular installments as
589 the same are due and payable.

590 Sec. 15. Subsection (b) of section 12-57 of the general statutes is
591 repealed and the following is substituted in lieu thereof (*Effective July 1,*
592 *2021*):

593 (b) When it has been determined by the assessors of a municipality,
594 at any time, that a motor vehicle registered with the Department of
595 Motor Vehicles has been assessed when it should not have been, the
596 assessors shall issue a certificate of correction removing such vehicle
597 from the list of the person who was assessed in error, and, if such vehicle
598 should have been subject to taxation for the same taxing period on the
599 grand list of another municipality in this state, the assessors shall
600 promptly notify, in writing, the assessors of the municipality where the

601 vehicle should be properly assessed and taxed, and the assessors of such
602 municipality shall assess such vehicle and shall thereupon issue a
603 certificate of correction adding such vehicle to the list of the person
604 owning such vehicle, and the tax thereon shall be levied and collected
605 by the tax collector. Upon the issuance of a certificate of correction, any
606 person taxed in error may make application in writing to the collector
607 of taxes for the refund of the erroneously collected amount pursuant to
608 section 12-129, as amended by this act.

609 Sec. 16. Section 12-129 of the general statutes is repealed and the
610 following is substituted in lieu thereof (*Effective July 1, 2021*):

611 Any person, firm or corporation who pays any property tax in excess
612 of the principal of such tax as entered in the rate book of the tax collector
613 and covered by his warrant therein, or in excess of the legal interest,
614 penalty or fees pertaining to such tax, or who pays a tax from which the
615 payor is by statute exempt and entitled to an abatement, or who, by
616 reason of a clerical error on the part of the assessor or board of
617 assessment appeals, pays a tax in excess of that which should have been
618 assessed against his property, or who is entitled to a refund because of
619 the issuance of a certificate of correction, may make application in
620 writing to the collector of taxes for the refund of such amount. Such
621 application shall be delivered or postmarked by the later of (1) three
622 years from the date such tax was due, (2) such extended deadline as the
623 municipality may, by ordinance, establish, or (3) ninety days after the
624 deletion of any item of tax assessment by a final court order or pursuant
625 to subdivision (3) of subsection (c) of section 12-53, subsection (b) of
626 section 12-57, as amended by this act, or section 12-113. Such application
627 shall contain a recital of the facts and shall state the amount of the refund
628 requested. The collector shall, after examination of such application,
629 refer the same, with his recommendations thereon, to the board of
630 selectmen in a town or to the corresponding authority in any other
631 municipality, and shall certify to the amount of refund, if any, to which
632 the applicant is entitled. The existence of another tax delinquency or
633 other debt owed by the same person, firm or corporation shall be

634 sufficient grounds for denying the application. Upon such denial, any
635 overpayment shall be applied to such delinquency or other debt. Upon
636 receipt of such application and certification, the selectmen or such other
637 authority shall draw an order upon the treasurer in favor of such
638 applicant for the amount of refund so certified. Any action taken by such
639 selectmen or such other authority shall be a matter of record, and the tax
640 collector shall be notified in writing of such action. Upon receipt of
641 notice of such action, the collector shall make in his rate book a notation
642 which will date, describe and identify each such transaction. Each tax
643 collector shall, at the end of each fiscal year, prepare a statement
644 showing the amount of each such refund, to whom made and the reason
645 therefor. Such statement shall be published in the annual report of the
646 municipality or filed in the town clerk's office within sixty days of the
647 end of the fiscal year. Any payment for which no timely application is
648 made or granted under this section shall permanently remain the
649 property of the municipality. Nothing in this section shall be construed
650 to allow a refund based upon an error of judgment by the assessors.
651 Notwithstanding the provisions of this section, the legislative body of a
652 municipality may, by ordinance, authorize the tax collector to retain
653 payments in excess of the amount due provided the amount of the
654 excess payment is less than five dollars.

655 Sec. 17. Subsection (e) of section 12-81a of the general statutes is
656 repealed and the following is substituted in lieu thereof (*Effective July 1,*
657 *2021*):

658 (e) Upon receipt of such notice from the assessor, the tax collector of
659 the town shall, if such notice is received after the normal billing date,
660 within [ten] thirty days thereafter mail or hand a bill to the purchaser
661 based upon an amount prorated by the assessor. Such tax shall be due
662 and payable and collectible as other municipal taxes and subject to the
663 same liens and processes of collection; provided such tax shall be due
664 and payable in an initial or single installment due and payable not
665 sooner than thirty days after the date such bill is mailed or handed to
666 the purchaser, and in any remaining, regular installments, as the same

667 are due and payable, and the several installments of a tax so due and
668 payable shall be equal.

669 Sec. 18. Section 12-128 of the general statutes is repealed and the
670 following is substituted in lieu thereof (*Effective July 1, 2021*):

671 The amount of any tax which has been collected erroneously from
672 any person who has served in the Army, Navy, Marine Corps, Coast
673 Guard or Air Force of the United States, or from his relative, as specified
674 in section 12-81, may be recovered from the municipality to which the
675 same has been paid at any time within six years from the date of such
676 payment upon presentation of a claim therefor to the [collector of taxes]
677 assessor. The [collector] assessor shall examine such claim and, upon
678 finding the claimant entitled thereto, shall [certify to that effect to the
679 selectmen of such town or other proper official of such municipality.
680 Upon receipt of such certification, the selectmen or other proper official
681 shall draw an order upon the treasurer in favor of such claimant for the
682 amount, without interest, to which such claimant is entitled] issue a
683 certificate of correction. Upon the issuance of a certificate of correction,
684 any person taxed in error may make application in writing to the
685 collector of taxes for the refund of the erroneously taxed amount. Such
686 application shall contain a recital of the facts and the amount of the
687 refund requested. The collector shall, after examination of such
688 application, refer the same, with the collector's recommendations
689 thereon, to the board of selectmen in a town or the corresponding
690 municipality in any other municipality, and certify to the amount of
691 refund, without interest, to which the person is entitled. Any payment
692 for which no timely application is made or granted under this section
693 shall be the property of the municipality.

694 Sec. 19. Subsection (a) of section 12-170f of the general statutes is
695 repealed and the following is substituted in lieu thereof (*Effective July 1,*
696 *2021*):

697 (a) Any renter, believing himself or herself to be entitled to a grant
698 under section 12-170d for any calendar year, shall apply for such grant

699 to the assessor of the municipality in which the renter resides or to the
700 duly authorized agent of such assessor or municipality on or after April
701 first and not later than October first of each year with respect to such
702 grant for the calendar year preceding each such year, on a form
703 prescribed and furnished by the Secretary of the Office of Policy and
704 Management to the assessor. A renter may apply to the secretary prior
705 to [December] November fifteenth of the claim year for an extension of
706 the application period. The secretary may grant such extension in the
707 case of extenuating circumstance due to illness or incapacitation as
708 evidenced by a certificate signed by a physician or an advanced practice
709 registered nurse to that extent, or if the secretary determines there is
710 good cause for doing so. A renter making such application shall present
711 to such assessor or agent, in substantiation of the renter's application, a
712 copy of the renter's federal income tax return, and if not required to file
713 a federal income tax return, such other evidence of qualifying income,
714 receipts for money received, or cancelled checks, or copies thereof, and
715 any other evidence the assessor or such agent may require. When the
716 assessor or agent is satisfied that the applying renter is entitled to a
717 grant, such assessor or agent shall issue a certificate of grant in such
718 form as the secretary may prescribe and supply showing the amount of
719 the grant due.

720 Sec. 20. Subsection (h) of section 4-66l of the general statutes is
721 repealed and the following is substituted in lieu thereof (*Effective July 1,*
722 *2021*):

723 (h) (1) Except as provided in subdivision (2) of this subsection, for the
724 fiscal year ending June 30, 2018, and each fiscal year thereafter, the
725 amount of the grant payable to a municipality in any year in accordance
726 with subsection (d) or (f) of this section shall be reduced if such
727 municipality increases its adopted budget expenditures for such fiscal
728 year above a cap equal to the amount of adopted budget expenditures
729 authorized for the previous fiscal year by 2.5 per cent or more or the rate
730 of inflation, whichever is greater. Such reduction shall be in an amount
731 equal to fifty cents for every dollar expended over the cap set forth in

732 this subsection. For the purposes of this section, (A) "municipal
733 spending" does not include expenditures for debt service, special
734 education, implementation of court orders or arbitration awards,
735 expenditures associated with a major disaster or emergency declaration
736 by the President of the United States, a disaster emergency declaration
737 issued by the Governor pursuant to chapter 517 or any disbursement
738 made to a district pursuant to subsection (c) or (g) of this section,
739 budgeting for an audited deficit, nonrecurring grants, capital
740 expenditures or payments on unfunded pension liabilities, (B) "adopted
741 budget expenditures" includes expenditures from a municipality's
742 general fund and expenditures from any nonbudgeted funds, and (C)
743 "capital expenditure" means a nonrecurring capital expenditure of one
744 hundred thousand dollars or more. Each municipality shall annually
745 certify to the secretary, on a form prescribed by said secretary, whether
746 such municipality has exceeded the cap set forth in this subsection and
747 if so the amount by which the cap was exceeded, except that in any fiscal
748 year for which the secretary publishes a list of payments made to
749 municipalities by state agencies, such certification shall not be required.

750 (2) For the fiscal year ending June 30, 2018, and each fiscal year
751 thereafter, the amount of the grant payable to a municipality in any year
752 in accordance with subsection (d) or (f) of this section shall not be
753 reduced in the case of a municipality whose adopted budget
754 expenditures exceed the cap set forth in subdivision (1) of this
755 subsection by an amount proportionate to any increase to its municipal
756 population from the previous fiscal year, as determined by the secretary.

757 Sec. 21. Sections 7-148dd, 12-63i and 12-63j of the general statutes are
758 repealed. (*Effective July 1, 2021*)

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-81g(b)
Sec. 2	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-81cc
Sec. 3	<i>July 1, 2021</i>	12-170e(a)(2)
Sec. 4	<i>July 1, 2021</i>	16a-31(b)
Sec. 5	<i>July 1, 2021</i>	7-325(c) and (d)
Sec. 6	<i>July 1, 2021</i>	19a-308(a)
Sec. 7	<i>July 1, 2021, and applicable to assessment years commencing on or after October 1, 2022</i>	12-62
Sec. 8	<i>October 1, 2021</i>	12-62g
Sec. 9	<i>October 1, 2021</i>	12-55(c)
Sec. 10	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-89
Sec. 11	<i>July 1, 2021</i>	12-117a
Sec. 12	<i>July 1, 2021</i>	12-119
Sec. 13	<i>July 1, 2021</i>	12-129b(d)
Sec. 14	<i>July 1, 2021</i>	12-170aa(i)
Sec. 15	<i>July 1, 2021</i>	12-57(b)
Sec. 16	<i>July 1, 2021</i>	12-129
Sec. 17	<i>July 1, 2021</i>	12-81a(e)
Sec. 18	<i>July 1, 2021</i>	12-128
Sec. 19	<i>July 1, 2021</i>	12-170f(a)
Sec. 20	<i>July 1, 2021</i>	4-661(h)
Sec. 21	<i>July 1, 2021</i>	Repealer section