

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 23-152**—sHB 6801

*Planning and Development Committee*

**AN ACT CONCERNING THE SUBMISSION OF INCOME AND EXPENSE INFORMATION IN CONNECTION WITH THE ASSESSMENT OF INCOME-PRODUCING REAL PROPERTY**

**SUMMARY:** By law, assessors may require rental property owners to file annual income and operating expense statements to assist in their property valuations. Under prior law, property owners required to file but who failed to do so by June 1, or request an extension by May 1, were subject to a penalty. (Failing to file includes filing late, incomplete, or fraudulent statements.)

This act creates more flexible deadlines, beginning with the statements due June 1, 2024, by (1) extending the deadline to request an extension to June 1 and (2) allowing filings that are postmarked on or by that date to qualify as timely, regardless of when the municipality receives them.

To conform with a Connecticut Supreme Court decision (see **BACKGROUND**), the act specifies that penalties for failing to file these statements (i.e., a 10% increase in the property's assessed value) must be billed within 30 days after the assessor issues a certificate of correction, which will generally be in the same year the violation occurred. Specifically, if the tax collector receives the certificate of correction after the normal billing date, he or she must mail or hand deliver a new bill, which incorporates the penalty, to the property owner within 30 days. The act requires the penalty to be calculated using the property's assessed value for that assessment year and the current fiscal year's mill rate.

The act also specifies that the new tax bill (1) cannot be due less than 30 days after a due date set by the tax collector and printed on the bill; (2) is due and payable as other municipal taxes (e.g., any installments must be due in equal amounts); and (3) is subject to the same lien and collections process as other municipal taxes.

**EFFECTIVE DATE:** July 1, 2023

**BACKGROUND**

In 2021, the Connecticut Supreme Court held that penalties for late, incomplete, or fraudulent income and expense statements must be imposed before a tax assessor takes and subscribes to the oath on the grand list (*Wilton Campus 1691, LLC v. Town of Wilton*, 339 Conn. 157 (2021)).