



General Assembly

January Session, 2023

Raised Bill No. 6801

LCO No. 4377



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

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

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

1 Section 1. Section 12-63c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2023*):

3 (a) In determining the present true and actual value in any town of
4 real property used primarily for purposes of producing rental income,
5 the assessor, which term whenever used in this section shall include
6 [assessor or] the board of assessors, may require in the conduct of any
7 appraisal of such property pursuant to the capitalization of net income
8 method, as provided in section 12-63b, that the owner of such property
9 annually submit to the assessor not later than the first day of June, on a
10 form provided by the assessor not later than forty-five days before said
11 first day of June, the best available information disclosing the actual
12 rental and rental-related income and operating expenses applicable to
13 such property. Submission of such information may be required
14 whether or not the town is conducting a revaluation of all real property

15 pursuant to section 12-62. Upon determination that there is good cause,
16 the assessor may grant an extension [of not more than thirty days] to not
17 later than the first day of July to submit such information, if the owner
18 of such property files a request for an extension with the assessor not
19 later than [May] June first.

20 (b) Any such information related to actual rental and rental-related
21 income and operating expenses and not already a matter of public
22 record that is submitted to the assessor shall not be subject to the
23 provisions of section 1-210.

24 (c) If upon receipt of information as required under subsection (a) of
25 this section the assessor finds that such information does not appear to
26 reflect actual rental and rental-related income or operating expenses
27 related to the current use of such property, additional verification
28 concerning such information may be requested by the assessor. All
29 information received by the assessor under subsection (a) of this section
30 shall be subject to audit by the assessor or a designee of the assessor.
31 Any person claiming to be aggrieved by the action of the assessor
32 [hereunder] under this section may appeal the actions of the assessor to
33 the board of assessment appeals and the Superior Court as otherwise
34 provided in this chapter.

35 (d) (1) Any owner of such real property required to submit
36 information to the assessor in accordance with subsection (a) of this
37 section for any assessment year, who fails to submit such information as
38 required under said subsection (a) or who submits information in
39 incomplete or false form with intent to defraud, shall (A) for assessment
40 years commencing prior to October 1, 2023, be subject to a penalty equal
41 to a ten per cent increase in the assessed value of such property for such
42 assessment year, and (B) for assessment years commencing on or after
43 October 1, 2023, be subject to a penalty equal to a ten per cent increase
44 in the assessed value of such property for such assessment year, which
45 the assessor shall add by issuance of a certificate of correction for failure
46 to file by June first. Upon receipt of any such certificate of correction, the
47 tax collector of the town shall apply the mill rate for the current

48 assessment year and, if such certificate of correction is received after the
49 normal billing date, not later than thirty days after such receipt, mail or
50 hand deliver a bill to such owner based on the addition of the penalty
51 described in this subdivision. Such tax shall be due and payable and
52 collectible as other municipal taxes and subject to the same liens and
53 processes of collection, provided such tax shall be due and payable in
54 an initial or single installment due and payable not sooner than thirty
55 days after the date such bill is mailed or hand delivered to such owner,
56 and in any remaining, regular installments, as such installments are due
57 and payable, and the several installments of a tax so due and payable
58 shall be equal.

59 (2) Notwithstanding the provisions of this subsection, an assessor or
60 board of assessment appeals shall waive such penalty if the owner of
61 the real property required to submit the information is not the owner of
62 such property on the assessment date for the grand list to which such
63 penalty is added. Such assessor or board may waive such penalty upon
64 receipt of such information in any town in which the legislative body
65 adopts an ordinance allowing for such a waiver.

66 (e) Any income and expense disclosure form described in subsection
67 (a) of this section received by the assessor to which such form is due that
68 is in an envelope bearing a postmark, as defined in section 1-2a, showing
69 a date within the allowed filing period, shall not be deemed delinquent.

70 (f) Any assessment of a property adjusted by the board of assessment
71 appeals pursuant to section 12-111 or by the Superior Court pursuant to
72 section 12-117a shall be subject to the penalties provided in subsection
73 (d) of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2023	12-63c

Statement of Purpose:

To (1) clarify the process for imposition of a penalty on owners of certain real property for failure to file certain information requested by the assessor, (2) allow for certain filings postmarked within the applicable filing period to be deemed timely, and (3) apply existing billing practices to tax bills issued such owners.

[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.]