



General Assembly

January Session, 2023

Raised Bill No. 998

LCO No. 3734



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, 2023, and applicable to assessment*
2 *years commencing on or after October 1, 2023*) (a) For the purposes of this
3 section, (1) "nonprofit land conservation organization" means a
4 nonprofit land conservation organization that is tax exempt under
5 Section 501(c)(3) of the Internal Revenue Code of 1986, or any
6 subsequent corresponding internal revenue code of the United States,
7 as amended from time to time, (2) "greenway" has the same meaning as
8 provided in section 23-100 of the general statutes, and (3) "conservation
9 restriction" has the same meaning as provided in section 47-42a of the
10 general statutes.

11 (b) Any municipality may establish, by ordinance, a program to
12 provide for the abatement of real property taxes due on any portion of
13 land that (1) meets the criteria for designation as a greenway established
14 under subsection (b) of section 23-102 of the general statutes, (2) is a
15 terrestrial recreational trail with a clearly defined trail corridor that does

16 not exceed one hundred feet in width at its widest point, and (3) is
17 subject to a recorded permanent conservation easement conveyed by the
18 owner of the land, or such owner's predecessor in title, to the
19 municipality, the state or a nonprofit land conservation organization,
20 provided such conservation easement or any other encumbrance on the
21 land shall not prohibit the public use of any such greenway for
22 compatible recreation.

23 (c) Whenever any municipality enacts an ordinance that provides for
24 the abatement of taxes pursuant to subsection (b) of this section, an
25 owner of land may apply for its abatement under such ordinance by
26 filing a written application for such abatement with the assessor of such
27 municipality. Any application filed under this subsection shall be made
28 upon a form prescribed by the assessor and shall include (1) a
29 description of the land, (2) a copy of the recorded permanent
30 conservation easement concerning such greenway, (3) a certified land
31 survey that depicts the boundaries of such greenway on the land of such
32 owner, and (4) such other information as the assessor may require to aid
33 in determining whether such land qualifies for such tax abatement
34 pursuant to such ordinance. Any certification of a survey required by
35 this subsection shall be made by a licensed surveyor and such
36 certification shall be made in accordance with chapter 390 of the general
37 statutes.

38 (d) Not later than thirty days after receipt of a written application
39 under subsection (c) of this section, the assessor shall submit such
40 written application with the assessor's recommendation to either
41 approve or deny the tax abatement based on the criteria set forth in
42 subsection (b) of this section to the legislative body of the municipality
43 or, in a municipality where the legislative body is a town meeting, to the
44 board of selectmen.

45 (e) The abatement of any real property taxes under subsection (b) of
46 this section shall be approved by vote of the legislative body of the
47 municipality or, in a municipality where the legislative body is a town
48 meeting, by vote of the board of selectmen.

49 (f) Any abatement under this section shall continue upon the sale or
50 transfer of the land unless the legislative body of the municipality, or in
51 a municipality where the legislative body is a town meeting, the board
52 of selectmen, votes to discontinue such abatement.

53 Sec. 2. Subsection (a) of section 12-107e of the general statutes is
54 repealed and the following is substituted in lieu thereof (*Effective October*
55 *1, 2023*):

56 (a) The planning commission of any municipality, in preparing a plan
57 of conservation and development for such municipality, may designate
58 upon such plan areas which it recommends for preservation as areas of
59 open space land, provided such designation is approved by a majority
60 vote of the legislative body of such municipality. Land, or a portion
61 thereof, including any terrestrial recreational trail corridor that meets
62 the criteria for designation as a greenway pursuant to chapter 454,
63 included in any area so designated upon such plan as finally adopted
64 may be classified as open space land for purposes of property taxation
65 or payments in lieu thereof if there has been no change in the use of such
66 area which has adversely affected its essential character as an area of
67 open space land between the date of the adoption of such plan and the
68 date of such classification.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	New section
Sec. 2	<i>October 1, 2023</i>	12-107e(a)

Statement of Purpose:

To authorize municipalities to exempt from real property taxes any portion of land that (1) qualifies as a greenway, (2) is a terrestrial recreational trail that does not exceed one hundred feet in width, (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, and (4) to specify that a greenway trail corridor may be deemed open space land.

[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.]