



General Assembly

Amendment

January Session, 2023

LCO No. 8133



Offered by:
SEN. KELLY, 21st Dist.

To: Senate Bill No. 1234

File No. 685

Cal. No. 408

**"AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN
GRAND LIST EXEMPTIONS."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (a) of section 12-63c of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage*):

6 (a) (1) In determining the present true and actual value in any town
7 of real property used primarily for purposes of producing rental
8 income, the assessor, which term whenever used in this section shall
9 include assessor or board of assessors, may require in the conduct of any
10 appraisal of such property pursuant to the capitalization of net income
11 method, as provided in section 12-63b, that the owner of such property
12 annually submit to the assessor not later than the first day of June,
13 except as provided in subdivision (2) of this subsection, on a form
14 provided by the assessor not later than forty-five days before said first
15 day of June, the best available information disclosing the actual rental

16 and rental-related income and operating expenses applicable to such
 17 property. Submission of such information may be required whether or
 18 not the town is conducting a revaluation of all real property pursuant to
 19 section 12-62. Upon determination that there is good cause, the assessor
 20 may grant an extension of not more than thirty days to submit such
 21 information, if the owner of such property files a request for an
 22 extension with the assessor not later than May first.

23 (2) The owner of any real property described in subdivision (1) of this
 24 section may submit the information described in said subdivision not
 25 later than the fourth day of June without demonstrating good cause, as
 26 determined by the assessor, or filing a request for an extension with the
 27 assessor. Any such information filed in accordance with this subdivision
 28 shall be deemed timely filed by the assessor. "

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>from passage</i>	12-63c(a)