

Planning and Development Committee JOINT FAVORABLE REPORT

Bill No.: HB-5393

AN ACT CONCERNING CERTAIN ADJUSTMENTS TO GROSS

Title: ASSESSMENTS OF TAXABLE REAL PROPERTY.

Vote Date: 3/22/2024

Vote Action: Joint Favorable Substitute

PH Date: 3/6/2024

File No.:

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SPONSORS OF BILL:

Planning and Development Committee

REASONS FOR BILL:

The bill sees to limit the ability of tax assessors to increase or decrease property tax assessments for only certain reasons. These include complying with an order of a court jurisdiction, reflecting an addition for new construction, or reduction for damage or demolition. This bill also adds exceptions to allow the decrease or increase in the case of a certification or correction that may need to be made, or any other clerical errors in accordance with current law and regulation. This bill is aimed at providing clarity to the statutes to further define the rights and duties of a tax assessor.

LCO 4313: The substitute language amends Subdivision 4 by eliminating the language in the raised bill prohibiting the increase or decrease of gross assessments prior to the next municipal revaluation except for the reasons enumerated in Subparagraphs (A) to (D), inclusive, and adding Subparagraphs (E) and (F). The language also changed bracketing language requiring assessors to submit written explanations for increased or decreased assessments for reason other than those enumerated in statute.

RESPONSE FROM ADMINISTRATION/AGENCY:

None expressed.

NATURE AND SOURCES OF SUPPORT:

[David Alexander, Enfield](#)

Mr. Alexander states that the purpose of this bill is not to contradict the general statutes, but to stop any tax assessor in CT from going "rogue". Mr. Alexander cites problems in the Town of Enfield that could be addressed as a result of this bill.

Connecticut General Assembly, State Representative, Carol Hall

Representative Hall is in support of this bill citing it would clarify the role of the BAA and the role of assessors.

Enfield Board of Assessment Appeals, Vice President, Lori Longi

Ms. Longi states this is important to all taxpayers in CT, as this bill would clarify the statutes as it further defines what is already in state statute. Ms. Longi cites the Town of Enfield has had 40 reversals of their BAA each year for three years in a row, and states that assessors may misinterpret statutes. Ms. Longi states this would be an effective way to close the loopholes.

Connecticut Farm Bureau Association, Executive Director, Joan Nichols

Joan Nichols states this bill would “substantiate the role of the BAA and limit the ability of an assessor to overturn the determination of the BAA in a non-revaluation year.” Executive Director Nichols cites that there are numerous examples of farmers who have been aggrieved by the decision of municipal assessors, where farmers have appeared before the BAA to have correct assessments reinstated just to have an assessor reverse the determinations of the BAA the following year, citing the emotional and financial pressure on farmers.

Nikki Price, Enfield

A resident of Enfield, Ms. Price states that the language of the bill would have all tax assessors and taxpayers in CT clearly understand the assessor’s legal authority. Ms. Price states that removing loopholes in current statutes would put the taxpayer on an “even footing” with a tax assessor.

NATURE AND SOURCES OF OPPOSITION

Town of Mansfield, Town Manager, Ryan J. Aylesworth

Mr. Aylesworth states this bill would limit an assessor’s ability to equalize and make changes necessary to the Grand List, inhibiting their duties under CGS 12-55. He states this legislation is unnecessary and would create a “scenario of unequal assessments within a revaluation cycle.”

Connecticut Conference of Municipalities (CCM), Associate Director of Policy, Randy Collins

CCM opposes this bill on the grounds that it “would restrict the ability of a municipal tax assessor to make changes to the assessment of a property if that assessment had been adjusted by a local Board of Assessment Appeals.” CCM isn’t aware of any widespread problems with the current process and feels that this bill may “have ramifications for every town and city.”

Town of Farmington, Assessor, David Gardner

Mr. Gardner has over 30 years of experience as an assessor and states that the board of assessment appeals and assessors have a mutual respect for authority, and he states that

“current law wisely provides for the unusual or unexpected situations which need to be dealt with in order to improve accuracy and equitable treatment. Please do not remove that provision.”

[CT Association of Assessing Officers, President - Assessor, Town of Groton, Mary Gardner](#)

Ms. Gardner is opposed to the bill and emphasizes that it includes the same language as HB 6893 from 2023 that Governor Lamont vetoed. Ms. Gardner cites that the appeal process is fair and equitable for property owners, and the town should have the ability to reconsider the valuation process when necessary, such as “discovery of facts that change valuation.” She also cites, “This legislative change would not allow a justified reduction in assessment.”

[City of West Haven, Assessor, Ann Marie Gradoia](#)

Ms. Gradoia, an assessor for the City of West Haven, states that this bill would have detrimental effects on the assessor’s ability to make corrections to the gross assessment, citing assessors rarely change their values after the BAA rendered a decision.

[Town of Darien, Assessor, Anthony Homicki](#)

Mr. Homicki with 40 years of local property assessment experience opposes this bill as he cites it is “a restriction on the local assessor to perform their duties properly and efficiently as we maintain fair and reasonable assessments and taxation at the local level.

[Town of Mansfield, Assessor, Rochelle Lambert](#)

Ms. Lambert opposes this bill citing it includes the same language outlined in HB 6893 that was vetoed by the Governor last year. Ms. Lambert cites the deadlines for assessors and states that this bill is contradictory to the intentions of the laws.

[Connecticut Association of Assessing Officers, Inc, Legislative Committee, Legislative Chair, Jennifer Lineaweaver](#)

The CAAO opposes this bill citing it contains the same language in a bill last year that the Governor vetoed. The testimony cites that this bill would remove the BAA’s ability “to change their mind and reduce the assessment of a property further, or reverse a prior BAA decision, in the event that they changed their mind upon additional information/review a year later.”

[Town of Barkhamsted, First Selectman, Nick Lukisky](#)

First Selectman Lukiwsky opposes this bill considering it includes the same language as last year’s HB 6893 that the Governor vetoed. He also cites that there have rarely been law violations, and under this law assessors would be unable to fix errors.

[Berlin Board of Assessment Appeals, Stuart Topliff](#)

As a member of Berlin’s BAA, he is opposed to the bill and cites that not allowing assessors to fix mistakes create an undue burden on the taxpayers.

[Gary Corigliano](#)

Reported by: Connor Cavanaugh

Date: 03/31/2024