



General Assembly

**Amendment**

February Session, 2024

LCO No. 5423



Offered by:  
SEN. FONFARA, 1<sup>st</sup> Dist.

To: Senate Bill No. 452

File No. 600

Cal. No. 354

**"AN ACT CONCERNING THE PROPERTY TAX APPEALS  
PROCESS AND THE PENALTY RELATED TO THE SUBMISSION OF  
INCOME AND EXPENSES INFORMATION FOR RENTAL  
PROPERTIES."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Section 12-111 of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective July 1, 2024*):

5 (a) (1) Any person, including any lessee of real property whose lease  
6 has been recorded as provided in section 47-19 and who is bound under  
7 the terms of a lease to pay real property taxes and any person to whom  
8 title to such property has been transferred since the assessment date,  
9 claiming to be aggrieved by the doings of the [assessors] assessor of such  
10 town may appeal therefrom to the board of assessment appeals. Such  
11 appeal shall be filed in writing or by electronic mail in a manner  
12 prescribed by such board on or before February twentieth. The appeal  
13 shall include, but is not limited to, the property owner's name, the name

14 and position of the signer, a description of the property [which] that is  
15 the subject of the appeal, the name, mailing address and electronic mail  
16 address of the party to be sent all correspondence by the board of  
17 assessment appeals, the reason for the appeal, the appellant's estimate  
18 of value, the signature of the property owner [,] or the duly authorized  
19 agent of the property owner [,] and the date of signature. The board shall  
20 notify each aggrieved taxpayer who filed an appeal in the proper form  
21 and in a timely manner, no later than March first immediately following  
22 the assessment date, of the date, time and place of the appeal hearing.  
23 Such notice shall be sent no later than seven [calendar] days preceding  
24 the hearing date. [except that the board may elect not to conduct an  
25 appeal hearing for any commercial, industrial, utility or apartment  
26 property with an assessed value greater than one million dollars.

27 (2) The board shall, not later than March first, notify the appellant  
28 that the board has elected not to conduct an appeal hearing. An  
29 appellant whose appeal will not be heard by the board may appeal  
30 directly to the Superior Court pursuant to section 12-117a.]

31 (2) For an appeal concerning the valuation of real property, the board  
32 shall provide to the person who filed the appeal, at the appeal hearing  
33 and free of charge, property record cards or income approach cards, as  
34 applicable, for the property that is the subject of the appeal. If the board  
35 does not provide the required information at the appeal hearing, the  
36 person who filed the appeal may request that the hearing be delayed  
37 until such time as the board provides the required information to such  
38 person. Any such delay shall not be considered an extension of time  
39 subject to the provisions of section 12-117.

40 (3) The board shall consider all information provided by the person  
41 who filed the appeal, determine all appeals [for which the board  
42 conducts an appeal hearing] and send written notification of the final  
43 determination of such appeals to each such person [within] not later  
44 than one week after such determination has been made. Such written  
45 notification shall include information describing the property owner's  
46 right to appeal the determination. [of such board.] Such board may

47 equalize and adjust the grand list of such town and may increase or  
48 decrease the assessment of any taxable property or interest therein and  
49 may add an assessment for property omitted by the assessors [which]  
50 that should be added thereto; and may add to the grand list the name of  
51 any person omitted by the assessors and owning taxable property in  
52 such town, placing therein all property liable to taxation [which it] that  
53 the board has reason to believe is owned by such person, at the  
54 percentage of its actual valuation, as determined by the assessors in  
55 accordance with the provisions of sections 12-64 and 12-71, from the best  
56 information that [it] the board can obtain. If such property should have  
57 been included in the declaration, as required by section 12-41 or 12-43,  
58 the board shall add thereto twenty-five per cent of such assessment; but,  
59 before proceeding to increase the assessment of any person or to add to  
60 the grand list the name of any person so omitted, the board shall mail to  
61 such person, postage paid, at least one week before making such  
62 increase or addition, a written or printed notice addressed to such  
63 person at the town in which such person resides, to appear before such  
64 board and show cause why such increase or addition should not be  
65 made.

66 (4) When the board increases or decreases the gross assessment of any  
67 taxable real property or interest therein, the amount of such gross  
68 assessment shall be fixed until the assessment year in which the  
69 municipality next implements a revaluation of all real property  
70 pursuant to section 12-62, unless the assessor increases or decreases the  
71 gross assessment of the property to (A) comply with an order of a court  
72 of jurisdiction, (B) reflect an addition for new construction, (C) reflect a  
73 reduction for damage or demolition, or (D) correct a factual error by  
74 issuance of a certificate of correction. Notwithstanding the provisions of  
75 this subsection, if, prior to the next revaluation, the assessor increases or  
76 decreases a gross assessment established by the board for any other  
77 reason, the assessor shall submit a written explanation to the board  
78 setting forth the reason for such increase or decrease. The assessor shall  
79 also append the written explanation to the property card for the real  
80 estate parcel whose gross assessment was increased or decreased.

81 (b) If an extension is granted to any assessor or board of assessors  
82 pursuant to section 12-117, the date by which a taxpayer shall be  
83 required to submit a request for appeal to the board of assessment  
84 appeals shall be extended to March twentieth and [said] such board  
85 shall conduct hearings regarding such requests during the month of  
86 April. The board shall send notification to the taxpayer of the time and  
87 date of an appeal hearing at least seven calendar days preceding the  
88 hearing date, but no later than the first day of April. [If the board elects  
89 not to hear an appeal for commercial, industrial, utility or apartment  
90 property described in subsection (a) of this section, the board shall  
91 notify the taxpayer of such decision no later than the first day of April.]

92 Sec. 2. Section 12-117a of the general statutes is repealed and the  
93 following is substituted in lieu thereof (*Effective July 1, 2024*):

94 (a) (1) Any person, including any lessee of real property whose lease  
95 has been recorded as provided in section 47-19 and who is bound under  
96 the terms of [his] such person's lease to pay real property taxes, claiming  
97 to be aggrieved by the action of the board of tax review or the board of  
98 assessment appeals, as the case may be, in any town or city may [,  
99 within] make application, not later than two months [from] after the  
100 date of the mailing of notice of such action, [make application,] in the  
101 nature of an appeal therefrom to the superior court for the judicial  
102 district in which such town or city is situated, which shall be  
103 accompanied by a citation to such town or city to appear before [said]  
104 such court. Such citation shall be signed by the same authority and such  
105 appeal shall be returnable at the same time and served and returned in  
106 the same manner as is required in case of a summons in a civil action.  
107 The authority issuing the citation shall take from the applicant a bond  
108 or recognizance to such town or city, with surety, to prosecute the  
109 application to effect and to comply with and conform to the orders and  
110 decrees of the court in the premises. Any such application shall be a  
111 preferred case, to be heard, unless good cause appears to the contrary,  
112 at the first session, by the court or by a committee appointed by the  
113 court. The pendency of such application shall not suspend an action by  
114 such town or city to collect not more than seventy-five per cent of the

115 tax so assessed or not more than ninety per cent of such tax with respect  
116 to any real property for which the assessed value is five hundred  
117 thousand dollars or more, and upon which such appeal is taken. If,  
118 during the pendency of such appeal, a new assessment year begins, the  
119 applicant may amend [his] the application as to any matter therein,  
120 including an appeal for such new year, [which] that is affected by the  
121 inception of such new year and such applicant need not appear before  
122 the board of tax review or board of assessment appeals, as the case may  
123 be, to make such amendment effective.

124 (2) (A) For any application made on or after July 1, 2022, but prior to  
125 July 1, 2024, under subdivision (1) of this subsection, if the assessed  
126 value of the real property that is the subject of such application is one  
127 million dollars or more and the application concerns the valuation of  
128 such real property, the applicant shall file with the court, not later than  
129 one hundred twenty days after making such application, an appraisal  
130 of the real property that is the subject of the application. Such appraisal  
131 shall be completed by an individual or a company licensed to perform  
132 real estate appraisals in the state. The court may extend the one-  
133 hundred-twenty-day period for good cause. If such appraisal is not  
134 timely filed, the court may dismiss the application, except that for any  
135 application made on or after July 1, 2022, but prior to July 1, 2024, that  
136 was dismissed due to such appraisal having been submitted to the  
137 assessor of the town or city in which such real property is situated rather  
138 than the court, the applicant may make another application with the  
139 court, provided the applicant (i) had provided notice to the court of such  
140 submission to the assessor, and (ii) makes such application not later than  
141 September 1, 2024.

142 (B) For any application made on or after July 1, 2024, under  
143 subdivision (1) of this subsection, if the assessed value of the real  
144 property that is the subject of such application is two million dollars or  
145 more and the application concerns the valuation of such real property,  
146 the applicant shall, not later than one hundred twenty days after making  
147 such application, file with the court or submit to the assessor of the town  
148 or city in which such real property is situated an appraisal of the real

149 property that is the subject of the application, provided the applicant  
150 provides notice to the court of the submission of such appraisal to such  
151 assessor. Such appraisal shall be completed by an individual or a  
152 company licensed to perform real estate appraisals in the state. The  
153 court may extend the one-hundred-twenty-day period for good cause.  
154 If such appraisal is not timely filed or submitted or notice to the court of  
155 such submission was not provided, the court may dismiss the  
156 application.

157 (b) The court shall have power to grant such relief as to justice and  
158 equity appertains, upon such terms and in such manner and form as  
159 appear equitable, and, if the application appears to have been made  
160 without probable cause, may tax double or triple costs, as the case  
161 appears to demand; and, upon all such applications, costs may be taxed  
162 at the discretion of the court. If the assessment made by the board of tax  
163 review or board of assessment appeals, as the case may be, is reduced  
164 by [said] the court, the applicant shall be reimbursed by the town or city  
165 for any overpayment of taxes, together with interest and any costs  
166 awarded by the court, or, at the applicant's option, shall be granted a tax  
167 credit for such overpayment, interest and any costs awarded by the  
168 court. Upon motion, [said] the court shall, in event of such overpayment,  
169 enter judgment in favor of such applicant and against such city or town  
170 for the whole amount of such overpayment, less any lien recording fees  
171 incurred under sections 7-34a and 12-176, together with interest and any  
172 costs awarded by the court. The amount to which the assessment is so  
173 reduced shall be the assessed value of such property on the grand lists  
174 for succeeding years until the tax assessor finds that the value of the  
175 applicant's property has increased or decreased.

176 Sec. 3. Section 12-55 of the general statutes is repealed and the  
177 following is substituted in lieu thereof (*Effective July 1, 2024*):

178 (a) On or before the thirty-first day of January of each year, except as  
179 otherwise specifically provided by law, the assessors or board of  
180 assessors shall publish the grand list for their respective towns. Each  
181 such grand list shall contain the assessed values of all property in the

182 town, reflecting the statutory exemption or exemptions to which each  
183 property or property owner is entitled, and including, where applicable,  
184 any assessment penalty added in accordance with section 12-41 or 12-  
185 57a for the assessment year commencing on the October first  
186 immediately preceding. The assessor or board of assessors shall lodge  
187 the grand list for public inspection, in the office of the assessor on or  
188 before said thirty-first day of January, or on or before the day otherwise  
189 specifically provided by law for the completion of such grand list. The  
190 town's assessor or board of assessors shall take and subscribe to the  
191 oath, pursuant to section 1-25, [which] that shall be certified by the  
192 officer administering the same and endorsed upon or attached to such  
193 grand list. For the grand list of October 1, 2000, and each grand list  
194 thereafter, each assessor or member of a board of assessors who signs  
195 the grand list shall be certified in accordance with the provisions of  
196 section 12-40a.

197 (b) Prior to taking and subscribing to the oath upon the grand list, the  
198 assessor or board of assessors shall equalize the assessments of property  
199 in the town, if necessary, and make any assessment omitted by mistake  
200 or required by law. The assessor or board of assessors may increase or  
201 decrease the valuation of any property as reflected in the last-preceding  
202 grand list, or the valuation as stated in any personal property  
203 declaration or report received pursuant to this chapter. In each case of  
204 any increase in valuation of a property above the valuation of such  
205 property in the last-preceding grand list, or the valuation, if any, stated  
206 by the person filing such declaration or report, the assessor or board of  
207 assessors shall mail a written notice of assessment increase to the last-  
208 known address of the owner of the property the valuation of which has  
209 increased. All such notices shall be subject to the provisions of  
210 subsection (c) of this section. Notwithstanding the provisions of this  
211 section, a notice of increase shall not be required in any year with respect  
212 to a registered motor vehicle the valuation of which has increased. In  
213 the year of a revaluation, the notice of increase sent in accordance with  
214 subsection (f) of section 12-62 shall be in lieu of the notice required by  
215 this section.

216 (c) Each notice of assessment increase sent pursuant to this section  
 217 shall include: (1) The gross valuation, net valuation and any exempt  
 218 amounts prior to and after such increase; (2) information describing the  
 219 right of a taxpayer to meet with the assessor or the assessor's designee  
 220 to review the notice of assessment increase and the manner in which  
 221 such review may be requested; and [(2)] (3) information describing the  
 222 manner in which an appeal may be filed with the board of assessment  
 223 appeals. If a notice of assessment increase affects the value of personal  
 224 property and the assessor or board of assessors used a methodology to  
 225 determine such value that differs from the methodology previously  
 226 used, such notice shall include a statement concerning such change in  
 227 methodology [, which] that shall indicate the current methodology and  
 228 the one that the assessor or assessors used for the valuation prior to such  
 229 increase. Each such notice shall be mailed not earlier than the  
 230 assessment date and not later than the tenth calendar day immediately  
 231 following the date on which the assessor or board of assessors signs and  
 232 attests to the grand list. If any such assessment increase notice is sent  
 233 later than the time period prescribed in this subsection, such increase  
 234 shall become effective on the next succeeding grand list."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2024</i>	12-111
Sec. 2	<i>July 1, 2024</i>	12-117a
Sec. 3	<i>July 1, 2024</i>	12-55