



2024 Acts Affecting Housing and Real Estate

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Notice to Readers

This report provides summaries of new laws (public acts and special acts) significantly affecting housing and real estate enacted during the 2024 regular legislative session and June Special Session (JSS). OLR's other Acts Affecting reports, including Acts Affecting Municipalities, are, or will soon be, available on [OLR's website](#).

Each summary indicates the public act (PA) or special act (SA) number. Not all provisions of the acts are included. The report does not include vetoed acts unless the veto was overridden. Complete summaries of public acts are, or will soon be, available on [OLR's website](#).

Readers are encouraged to obtain the full text of acts that interest them from the Connecticut State Library, House Clerk's Office, or [General Assembly's website](#).

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Building Codes and Housing Safety

Codes and Standards Committee Membership

A new law increases the Codes and Standards Committee membership from 21 to 23 members, adding two members with expertise in multifamily residential construction and residential remodeling. Under prior law, two committee members had to be builders or construction superintendents, with one having expertise in residential construction and the other in nonresidential construction. The new law increases this to four members who must be builders, remodelers, or construction superintendents. It requires one each to have expertise in residential remodeling, commercial construction, single-family detached residential construction, and multifamily residential construction ([PA 24-71](#), effective upon passage).

Mobile Manufactured Home Park Independent Inspections

This session, the legislature passed a law that adds procedures and other requirements for when the Department of Consumer Protection (DCP) orders independent inspections reports of mobile manufactured home parks. Under the act, DCP may require those who complete the report to have training or be licensed and the report to address specific areas or issues. Additionally, the act sets timelines for submitting the report ([PA 24-142](#), § 13, effective upon passage).

State Building Code and Fire Safety Code Amendments

The next versions of the State Building Code and the Fire Safety Code are under development and expected to be adopted in 2025. A new law requires them to include amendments (1) allowing additional residential homes, including those with family-sized units, to be served by a single exit stairway under certain conditions and (2) encouraging the construction of three- and four-unit residential buildings by subjecting them to similar requirements already applying to certain one- and two-unit residential buildings. Among other requirements, these amendments must be consistent with safe occupancy and egress. By law, the new codes will apply to projects with permits applied for after the codes' effective dates.

The new law also requires the state building inspector, the Codes and Standards Committee, and the Department of Administrative Services commissioner, when adopting State Building Code amendments, to consider that the state's housing shortage compromises the safety of residents who cannot afford a safe home ([PA 24-151](#), §§ 116 & 117, effective upon passage).

Suspect Asbestos-Containing Materials

Existing law sets various requirements and standards related to asbestos abatement, generally defined as various actions involving asbestos-containing materials. A new law specifies that

asbestos abatement includes these actions for “suspect asbestos-containing materials,” defined as interior and exterior materials with a reasonable likelihood of containing asbestos due to their appearance, composition, and use ([PA 24-68](#), § 17, effective upon passage).

Well Testing

Legislation enacted this session makes various changes to laws on private and semipublic well testing. It specifies that the Department of Public Health (DPH) or the local health authority (with DPH’s approval) may share test results with certain people, such as the current or prospective property owner. Among other things, it (1) requires lead testing for newly constructed wells only if the well is built for an existing structure and (2) prohibits newly constructed wells from being used for domestic purposes until the local health authority determines that their test results are satisfactory ([PA 24-68](#), § 16, effective upon passage).

Department of Housing

DOH Report on Bond-Funded Housing Programs

Under a new law, the Department of Housing (DOH) must report biannually to the Finance, Revenue and Bonding Committee on specified bond-funded housing programs. From September 1, 2024, through September 1, 2026, it must report on funds it received for (1) the Housing Trust Fund and (2) housing development and rehabilitation under the FY 24-25 bond act or any similar public act. Among other things, the report must specify the programs for which DOH used these bond funds and amount from each authorization it used for these programs ([PA 24-151](#), § 62, effective July 1, 2024).

RAP Reporting Requirements

Existing law requires the DOH commissioner to annually report certain information on the Rental Assistance Program (RAP) to the General Assembly, such as the number of recipients and voucher utilization. A new law expands this reporting requirement to include (1) the number of applicants (a) on any rental certificate waitlist, (b) from any waitlist who received a certificate in the prior year, and (c) added to any waitlist during the prior year; (2) the number of applications submitted when any waitlist was last open; and (3) the date of the last opening on any waitlist ([PA 24-143](#), § 15, effective October 1, 2024).

Supportive Housing Assistance Program

This session, the legislature revised a recently enacted grant program for providers of supportive housing for people with intellectual or developmental disabilities, including autism spectrum disorder (ASD). Among other things, the new law (1) shifts primary responsibility for the program

from the Department of Developmental Services (DDS) to DOH; (2) expands the types of entities eligible for program assistance to include not just nonprofits but other eligible developers, such as certain housing construction businesses or municipal developers; and (3) adds the condition that the developer have partnered with a DDS-qualified provider or a provider approved to offer services supporting people receiving services under the Department of Social Services' (DSS) ASD Medicaid waiver program ([PA 24-122](#), § 3, effective October 1, 2024).

Housing and Community Development

Concentrated Poverty Pilot Program

This session, the legislature created a pilot program to reduce the levels of concentrated poverty in the state. The act creates a new office within the Department of Economic and Community Development (DECD) to develop a 10-year plan for participating “concentrated poverty census tracts” (i.e., a tract in which at least 30% of the households have incomes below the federal poverty level) together with specified state agencies and local officials and a community development corporation established by community members to help implement the plan. The act also creates a seven-member working group to develop a guidance document that sets a framework that must be incorporated into the plan.

Among other things, the plan must include a list of possible projects (e.g., capital projects and housing development) determined to be the most appropriate and effective to eliminate concentrated poverty in the tract or tracts. The act (1) gives these projects priority for specified state grants, including Community Investment Fund 2030 grants, and (2) adds incentives to the JobsCT tax rebate program for hiring people residing in concentrated poverty census tracts ([PA 24-151](#), §§ 118-123, effective upon passage).

Housing Environmental Improvement Loan and Grant Fund and Retrofit Pilot Program

A new law expands the Department of Energy and Environmental Protection's (DEEP) multifamily housing retrofit pilot program by allowing DEEP to provide grants in addition to loans under the program and broadening eligibility. By law, this program is designed to provide financing for qualifying retrofit projects in multifamily homes located in environmental justice communities or alliance districts (e.g., energy efficiency projects or projects to address health concerns). The new law renames the program's fund the “Housing Environmental Improvement Revolving Loan and Grant Fund” and allows the agency to contract with quasi-public agencies to administer the fund, in addition to nonprofits as existing law allows. It also delays, by one year, until July 1, 2025, the date

DEEP must start accepting applications for the program and makes other minor and conforming changes ([PA 24-151](#), § 64, effective October 1, 2024).

State Historic Preservation Officer Project Reviews

During the June Special Session (JSS), the legislature codified in statute and revised procedures for certain project reviews under the Connecticut Environmental Policy Act by the State Historic Preservation Officer (SHPO). Among other things, the new law requires SHPO to (1) make an initial determination of a project’s impact to historic structures and landmarks within 30 days after receiving the information it needs to do so and (2) develop a feasible alternative mitigation plan with the project proponent if it determines that there will be an impact. If the project proponent and SHPO cannot reach a mitigation agreement, the act allows the proponent to request that the DECD commissioner review the proposed plan and recommend revisions, which SHPO must incorporate into the agreement ([SB 501](#), JSS, § 43, effective October 1, 2024).

Housing Assistance and Affordable Housing

Benefits Cliff Study

Legislation enacted this session requires the Office of Early Childhood’s (OEC) Two-Generational (2Gen) Initiative, in consultation with the departments of Housing and Social Services and the Office of Workforce Strategy, to (1) study strategies to mitigate benefits cliffs (i.e., the loss or decrease of public assistance program benefits when a beneficiary’s income exceeds eligibility thresholds) and support public assistance beneficiaries’ economic mobility and (2) report on the study and related recommendations to the Human Services Committee by January 1, 2025 ([SA 24-8](#), effective upon passage).

Emergency Mortgage Assistance

This session, the legislature made several changes to the Connecticut Housing Finance Authority’s (CHFA) Emergency Mortgage Assistance Payment program, which is a state-funded loan program to help homeowners make mortgage, certain lien, or condominium assessment payments. Among other things, the new law:

1. potentially expands program eligibility by redefining “aggregate household income” to consider only the total income of household adults when making a financial hardship determination;
2. removes utility and heating expenses from the total housing expense calculation that allows for program participation;

3. allows CHFA to use equity as evidence of a homeowner’s ability to timely repay mortgage assistance; and
4. allows CHFA to make lump sum payments to mortgagees and gives it other flexibility in making program payments and setting repayment agreement terms (e.g., concerning interest accrual) ([PA 24-66](#), effective October 1, 2024).

Housing Choice Voucher Program Task Force

A new law establishes a task force to study the federal Housing Choice Voucher (HCV) program and its implementation in the state. The task force must report its findings and recommendations to the Housing Committee and the state’s congressional delegation by January 16, 2025 ([PA 24-143](#), § 18, effective upon passage).

Moratoria From the 8-30g Appeals Procedure

Legislation enacted this session specifies that eligible units completed before a municipality’s 8-30g moratorium begins, but that were not counted toward establishing its moratorium eligibility, may be counted toward qualifying for a subsequent moratorium. Under existing law, eligible units completed after a municipality’s moratorium begins may be counted toward qualifying for a subsequent moratorium ([PA 24-143](#), § 22, effective upon passage).

RAP Maximum Rent Levels

By law, the DOH commissioner must set maximum rent levels under RAP in a way that promotes the program’s use in all municipalities. However, a new law specifies that if the fair market rent for a housing unit under the federal HCV program is higher than the maximum allowable rent for the unit under RAP, DOH must use the HCV figure for the purposes of RAP ([PA 24-143](#), § 13, effective October 1, 2024).

Renters’ Rebate Program

Under a new law, renters applying for the state’s renters’ rebate program have until September 30, rather than October 1, to submit their applications and may no longer apply to the Office of Policy and Management (OPM) for an extension by November 15.

By advancing the application deadline to September 30, the act also (1) pushes up the deadline for towns to forward applications to OPM from November 30 to October 31 and (2) pushes back the date by which OPM must make a list of approved applications and forward them to the comptroller for payment from October 15 to November 15 ([PA 24-132](#), §§ 8 & 9, effective July 1, 2024).

Tax Increment District Funding for Affordable Housing Renovation

This session, the General Assembly enacted legislation allowing municipalities that have adopted a tax increment district to use their district master plan fund for improvement costs outside the district for renovating or rehabilitating certain 8-30g “set-aside developments” (i.e., deed-restricted affordable housing). A municipality may do so if the (1) development’s affordability deed restrictions will expire in three years or less and (2) improvement costs are paid based on an agreement between the municipality and the development’s owner that the owner will renew the deed restrictions for at least 40 years ([PA 24-143](#), § 14, effective October 1, 2024).

Workforce Housing Development Projects

By law, beginning June 1, 2024, investments in certain workforce housing development projects are eligible for tax credits under CHFA’s Housing Tax Credit Contribution (HTCC) program. A new law modifies the set-aside requirements for these projects by (1) increasing, from 40% to 50%, the share of units that must be rented to a designated workforce population (e.g., teachers and police officers) and (2) correspondingly decreasing, from 50% to 40%, the share of units that must be rented at market rate. As under existing law, the remaining 10% of units must be affordable housing. The act generally aligns the HTCC program’s workforce population and market rate set-aside requirements for workforce housing development projects with those for a similar type of development project under a DOH tax credit program ([PA 24-86](#), effective June 1, 2024).

Housing Production

Connecticut Municipal Redevelopment Authority

This year, the legislature passed a law that requires the Connecticut Municipal Redevelopment Authority (MRDA) to provide member municipalities, upon their request, with technical support to develop project criteria and local regulations to increase housing production. (By law, municipalities that opt to collaborate with MRDA must establish a “housing growth zone” in which zoning regulations facilitate substantial new housing development.) ([PA 24-81](#), §§ 82-85, effective October 1, 2024.)

Conversion of Vacant Nursing Homes to Multifamily Housing

Under a new law, municipalities generally must allow eligible vacant nursing homes to be converted to multifamily housing, subject only to a “summary review.” (Summary review means a determination made without requiring a public hearing or other discretionary zoning action, such as a variance or special exception, that the conversion conforms with applicable zoning regulations and will not impact public health or safety.) To be eligible, (1) a nursing home must be a freestanding structure and not a nonconforming use and (2) its owner must declare in writing that it

has been vacant for at least 90 days. Additionally, the conversion must not involve demolishing the existing structure or substantially altering its footprint ([PA 24-143](#), § 3, effective October 1, 2024).

Middle Housing Developments

Legislation enacted this session (1) expressly lets municipal zoning regulations allow for middle housing (e.g., duplexes and triplexes) developed “as of right” on lots allowing for residential use, commercial use, or mixed-use development and (2) awards any municipality that adopts these types of zoning regulations points towards a moratorium under the CGS § 8-30g affordable housing land use appeals procedure for each dwelling unit in middle housing developed as of right. Specifically, a municipality is awarded 0.25 housing unit equivalent (HUE) points for each of these middle housing units for which the municipality issues a certificate of occupancy ([PA 24-143](#), §§ 10-12, effective October 1, 2024).

Housing Violations and Property Liens

Land Document Recording

A new law creates a process by which someone with an interest in real property that is subject to a satisfied, undischarged lien, may request its discharge, and DEEP must abide by the request. Under this process, DEEP has 60 days after receiving the request to mail a release to the requester and any municipality where the lien is recorded ([PA 24-42](#), effective upon passage).

Municipal Blight Penalties

This session, the legislature changed the law on the maximum daily penalties that municipalities may set for blight ordinance violations. Under prior law, the maximum daily penalty was the same for violations at all residential and commercial properties but varied depending on whether the property was occupied or vacant and on the number of prior violations. Under the new act, the maximum daily penalties for violations at commercial properties and residential properties with seven or more units are instead based only on the square footage of buildings located on the properties ([PA 24-143](#), § 5, effective October 1, 2024).

Municipal Liens for Unpaid Zoning Violation Fines

Under a new law, unpaid fines imposed under municipal ordinances establishing penalties for violating local zoning regulations are liens on the affected real estate, just as existing law provides for unpaid blight fines ([PA 24-143](#), § 8, effective October 1, 2024).

Landlord and Tenant

Notice of Rent Increases

Legislation enacted this session prohibits residential rent increases from taking effect unless the landlord provides the tenant with at least 45 days' advance written notice. For leases with a term of one month or less, the notice must equal the full length of the lease ([PA 24-143](#), §§ 16 & 17, effective October 1, 2024, and applicable to rental agreements entered, renewed, or extended on or after this date).

Security Process While Appealing a Summary Process Judgment

A new law replaces the prior security process for maintaining a stay of execution while appealing a summary process judgement with a similar one to guarantee payment for all rents that may accrue during the appeal. The act establishes certain steps the courts and parties must take once an appeal has been filed (e.g., notification and hearing requirements) and generally requires the courts to collect the defendant's rental payments during the appeal.

If any portion of the defendant's rent is being paid to the plaintiff by a housing authority, municipality, state agency, or similar entity, the defendant only needs to deposit with the court an amount equal to the defendant's portion of the rent ([PA 24-108](#), § 8, effective July 1, 2024).

Land Use, Planning and Zoning, and Permitting

Design Review Process Study

Under a new law, the 24-member majority leaders' roundtable group on affordable housing must study municipal design review processes required for residential developments and, by January 1, 2025, report its findings and recommendations to the Planning and Development and Housing committees. At a minimum, the study must examine how (1) these processes impact the development and cost of affordable housing and (2) other jurisdictions have streamlined or eliminated them for affordable housing ([PA 24-143](#), § 2, effective upon passage).

Joint Appointment of Municipal Officials

This session, the legislature authorized regional councils of governments (COGs), and municipalities acting jointly, to make appointments on a municipality's behalf for municipal functions that are subject to a shared services or regional services agreement. Under the act, examples of these municipal functions include the (1) planning activities described in laws on local plans of conservation and development and affordable housing plans and (2) administrative and regulatory

activities under the laws on fair rent and fair housing commissions, zoning enforcement officers, local building officials, and local fire marshals and inspectors, among others.

These appointments must apply jointly to each municipality that is a party to the agreement and be instead of the municipality's individual appointment ([PA 24-151](#), § 127, effective July 1, 2024).

Municipal Reports on Housing Permit Applications

By law, municipalities must annually report by March 31 to DECD on the number of dwelling units that were permitted or demolished during the prior year. A new law requires DECD to annually send each municipality an optional, supplemental questionnaire asking about the number of residential permit applications (e.g., subdivision, zoning permit, or site plan applications) they approved and denied, including the number of proposed units that were approved and denied ([PA 24-143](#), § 1, effective October 1, 2024).

Regulation of Short-Term Rental Properties

This session, the legislature explicitly authorized municipalities, by vote of their legislative bodies, to adopt an ordinance regulating the operation and use of short-term rental properties and requiring their licensure. It also allowed municipalities to hire consultants to help them develop these ordinances ([PA 24-143](#), § 7, effective October 1, 2024).

Vacant Lots

A new law exempts certain vacant lots in subdivisions and resubdivisions from changes to municipal zoning regulations and maps. It exempts vacant lots shown on a subdivision or resubdivision plan from changes adopted after the plan was approved or recorded if the (1) plan was recorded on or before October 1, 2024, and (2) lot's recorded chain of title references the plan. For a vacant lot shown on a subdivision or resubdivision plan that was both recorded on or before October 1, 2024, and before the respective municipality adopted zoning regulations, it exempts these lots from changes adopted after the plan was approved or recorded if the lot conformed at any time with any applicable zoning regulations that were subsequently adopted ([PA 24-143](#), § 21, effective October 1, 2024).

Real Estate Professionals and Transactions

Appraisal Management Companies

Existing law imposes several requirements on appraisal management companies, including that they must register with DCP before providing services. However, these requirements did not previously apply to appraisal management companies that are a subsidiary owned and controlled

by a financial institution regulated by a federal financial institution regulatory agency. A new law eliminates this exclusion for these companies but effectively carries forward existing exemptions for companies that are like them.

However, under the act, these companies must report to DCP information the department is required to submit under federal law. It also allows the DCP commissioner to adopt regulations on that reporting requirement and for investigating appraisal management company violations ([PA 24-142](#), §§ 4, 5 & 7-12, effective upon passage).

Real Estate Appraisal Business Penalties

Legislation enacted this session adds additional penalties for those who engage in the real estate appraisal business without a credential by subjecting them to civil penalties and making them ineligible for a credential for one year ([PA 24-142](#), § 6, effective upon passage).

Unfair Real Estate Listing Agreements

Among other things, a new law (1) prohibits real estate listing providers from entering into “unfair real estate listing agreements” with people, businesses, and other organizations with an interest in one-to-four-unit residential properties and (2) makes these agreements unenforceable. Unfair real estate listings are generally those that (1) are entered into on or after July 1, 2024, (2) do not require the listing provider to perform any part of the listing within one year of when the parties entered into the agreements, and (3) include certain prohibited provisions (e.g., claims to run with the land or bind the property’s future owners) ([PA 24-101](#), §§ 1-6, effective July 1, 2024).

Surplus State Property and Open Space Land

Open Space Land

The state’s Open Space and Watershed Land Acquisition Program (OSWA) generally gives state grants to municipalities, land trusts, and water companies to buy land for its preservation as open space. A new law makes the following three changes related to the program:

1. allows up to 5% of OSWA grants to reimburse for in-kind services or incidental expenses under certain circumstances;
2. expands the circumstances under which these grant funds can be used to restore or protect open space the applicant already owns, such as when the land is in an environmental justice community; and
3. increases the Natural Heritage, Open Space and Watershed Land Acquisition Review Board’s membership to include two DEEP-appointed members who represent or are from

certain communities, such as environmental justice areas ([PA 24-69](#), §§ 9-13, effective July 1, 2024).

Surplus State Property

A new law requires the OEC commissioner to notify the OPM secretary if certain surplus state property can be used to provide early childhood care and early childhood education programs. By law, the secretary must notify all state agencies of the availability of state-owned property. The act adds the OEC commissioner to the list of commissioners that existing law requires to determine and notify the secretary if one of these properties can be used for certain purposes related to their agency's mission (e.g., commissioners of Economic and Community Development, Transportation, and Housing). Under existing law, commissioners who determine they can use the property must submit a plan describing the proposed use for the secretary's review ([PA 24-91](#), § 5, effective July 1, 2024).

A second new law requires the OPM secretary to prioritize any DOH proposals to use the land to build, rehabilitate, or renovate low- and moderate-income housing. The secretary must either grant the transfer to DOH or state in writing any reason why it is not feasible ([PA 24-143](#), § 4, effective October 1, 2024).

Seniors, Veterans, and People With Disabilities or Experiencing Homelessness

Capital Improvement Grants to Nonprofit Facilities Serving Homeless Individuals

Legislation enacted this session requires DOH to administer a capital grant program for nonprofits that own and operate facilities used to house or serve homeless people (e.g., shelters, day shelters, homeless hubs, and other facilities). It also authorizes \$15 million in general obligation bonds for the program. By October 1, 2024, DOH must set the program's eligibility criteria, application forms, and deadlines, and conspicuously post them on its website, along with a program description ([PA 24-151](#), §§ 9 & 56, effective July 1, 2024).

Full Property Tax Exemption for Certain Veterans With Disabilities

The legislature passed a new law that fully exempts from property tax a primary residence or motor vehicle for each former veteran who has a permanent and total (100%) disability rating. The exemption may also be transferred to a veteran's spouse or minor children in certain circumstances. The eligibility criteria and application requirements for this new exemption are

generally the same as those for the existing disability rating-based exemption for veterans ([PA 24-46](#), effective October 1, 2024, and applicable to assessment years starting on or after that date).

Municipal Agents for the Elderly

By law, municipalities must appoint a municipal agent for the elderly to help seniors learn about community resources and file for benefits. This session, the legislature made the agents' duties mandatory and expanded them to include helping seniors access resources on housing opportunities, including information on accessing elderly housing waiting lists, applications, and consumer reports. This new law also requires the Department of Aging and Disability Services (ADS) commissioner, by January 1, 2025, to create a directory of these municipal agents that includes their names and titles, phone numbers, and email and mailing addresses. The commissioner must post a link to the directory on the ADS website ([PA 24-39](#), § 17, effective October 1, 2024).

Strategic Plan for CHESS and Housing Instability

Connecticut Housing Engagement and Support Services (CHESS) is a Medicaid program that provides health and housing services to people experiencing homelessness and chronic health issues. A new law requires DSS to develop a strategic plan to improve outcomes for CHESS participants and reduce housing instability statewide. DSS must report related information to the Aging, Children, Housing, Human Services, and Public Health committees by January 1, 2025 ([SA 24-5](#), effective July 1, 2024).

Taxes

Assessment Appeals Brought to Superior Court

Existing law allows taxpayers aggrieved by a board of assessment appeals' decision to appeal to Superior Court. If the appeal concerns the valuation of real property assessed at \$1 million or more, applicants must file a property appraisal with the court within 120 days after filing the appeal. Under a new law, for any application made on or after July 1, 2022, but before July 1, 2024, that was dismissed because the applicant submitted the appraisal to the municipality's assessor rather than the court, the applicant may bring another application to the court if he or she (1) gave notice to the court of submitting the appraisal to the assessor and (2) applies before September 1, 2024 ([PA 24-151](#), § 114, effective July 1, 2024).

Assessment of Certain Affordable Housing

A new law requires municipalities to assess certain properties used as housing only for low- or moderate-income households based on the capitalized value of "net rental income," rather than fair market value. Prior law explicitly required municipalities to do so only if they adopted an

ordinance classifying the property as this type of housing for tax abatement purposes. “Net rental income” is the gross income of these properties as limited by rents and carrying charges, minus operating expenses and property taxes ([PA 24-143](#), § 9, effective October 1, 2024).

Fixed Property Tax Assessments

An existing property tax incentive allows municipalities to freeze a property’s assessed (i.e., taxable) value if it is being developed for certain purposes (e.g., office, retail, manufacturing, or certain multifamily residential purposes). This incentive allows the property’s owner to develop the property without paying taxes on the improvements during the freeze. This year, the legislature changed the law to allow municipalities to provide a freeze for up to 30 years and for personal property as well as real property. Under prior law, the freeze could last for up to 10 years and applied only to real property ([PA 24-143](#), § 6, effective October 1, 2024).

Historic Homes Rehabilitation Tax Credit

This session, the legislature passed a law restoring taxpayers’ ability to claim the historic homes rehabilitation tax credit against certain state business taxes in the 2024 tax year and all following years. Taxpayers applying the credit against the business taxes may carry forward any unused credits for up to four income years. The new law also allows all taxpayers to apply credits issued after January 1, 2024, against the unrelated business income tax. Generally, under the program, qualifying property owners may receive a tax credit for 30% of the construction costs they incur in rehabilitating a historic home ([PA 24-109](#) and [PA 24-151](#), § 128, effective July 1, 2024, and applicable to taxable income years beginning on or after January 1, 2024).

Local Option Homestead Exemption

Under a new law, municipalities may exempt between 5% and 35% of the assessed value of owner-occupied single-family homes and duplexes, including condominiums and common interest community units ([PA 24-151](#), § 71, effective upon passage).

Property Tax: PA 490 Program

A new law makes the following prima facie evidence of land being classified as “farm land” or “open space land” for the state’s 490 program and qualifying for the program’s reduced property tax rate:

1. an advisory opinion from the Department of Agriculture (DoAg) commissioner stating that land is “farm land” or “open space land” or

- inspection and approval by the DoAg commissioner or his designee of an agricultural or farming operation, place, establishment, or facility ([PA 24-70](#), §§ 2 & 3, effective July 1, 2024).

Property Tax Revaluation Phase-Ins

Existing law allows municipalities to phase-in post-revaluation assessment increases in property values over a period of up to five years to give taxpayers time to adjust to these increases. This session, the legislature reduced, from 25% to 20%, the minimum revaluation phase-in factor, which in turn allows municipalities to phase-in up to 80%, rather than 75%, of the assessment increases over a maximum of five assessment years ([PA 24-132](#), § 5, effective July 1, 2024, and applicable to assessment years beginning on or after October 1, 2024).

Revaluation Notice Requirement for Certain Property Owners

Under a new law, assessors must give residential property owners whose assessments were adjusted due to a foundation made from defective concrete at least 90 days' written notice before the next revaluation starts. By law, these properties' assessments must be updated with each revaluation to reflect their current value ([PA 24-55](#), effective July 1, 2024).

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