



# TOWN OF GROTON

## FINANCE DEPARTMENT ASSESSMENT

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Re: HB 6521 An Act Concerning Zoning Changes and Affordable Housing Requirements

**Dear Members of the Housing Committee,**

Thank you for the opportunity to submit testimony in opposition of **Section 9** of HB 6521, An Act Concerning Zoning Changes and Affordable Housing Requirements.

The passage of **Section 9** of this bill would create inequities in the assessment of real property. This bill would tax commercial and industrial properties under construction but exempt residential properties under construction, shifting the tax burden onto the commercial/industrial sectors as well as business personal property and motor vehicles. **Section 9** could also have the unintended consequence of how construction schedules could be altered in order to avoid paying municipal taxes.

Towns are required to perform revaluations every five years in order to accomplish two goals: establishing fair market value of all real estate and **equalizing the tax burden among property owners**. This bill defies both goals of revaluation as well as the goals stated in CGS 12-63 Rule of Valuation, which is to list 'the true and actual market value' of property.

Connecticut seems to be in a state of flux over balancing the state budget and holding towns harmless from state cuts in municipal aid. This bill removes the ability for towns to collect much needed taxes at a local level and diminishes the need for the state to compensate the towns for the loss in revenue. This is revenue neutral for the state. **It is not revenue neutral for municipalities.**

The home builders do not bear the burden of taxes for homes under construction. Taxes for the land, buildings under construction and outbuildings are all currently passed onto the buyer as part of the negotiated closing costs. While the builder may not feel responsible for taxes to the municipality, the new owner should. Schools, police, fire, general government all benefit from those taxes collected. Market demands such as construction costs, interest rates, market fluctuations in prices and demand may have more effect on development by builders than property taxes. **Removing partial assessments for under construction residential building creates an unfair equity tax burden for taxpayers already paying taxes on existing property.**

I respectfully request that you **remove Section 9 from HB 6521** in order to ensure the continuation of fair and equitable distribution of local property taxes by municipalities.

Respectfully,

Mary Gardner, CCMA II  
Assessor  
Groton CT