



General Assembly

February Session, 2022

Raised Bill No. 223

LCO No. 1871



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT CONCERNING CERTAIN TAX ASSESSMENT APPEAL
PROCEEDINGS AND PENALTIES FOR FAILURE TO FILE CERTAIN
PROPERTY TAX ASSESSMENT INFORMATION.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-117a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2022, and*
3 *applicable to applications filed on or after July 1, 2022*):

4 (a) Any person, including any lessee of real property whose lease has
5 been recorded as provided in section 47-19 and who is bound under the
6 terms of his lease to pay real property taxes, claiming to be aggrieved
7 by the action of the board of tax review or the board of assessment
8 appeals, as the case may be, in any town or city may, within two months
9 from the date of the mailing of notice of such action, make application,
10 in the nature of an appeal therefrom, with respect to the assessment list
11 for the assessment year commencing October 1, 1989, October 1, 1990,
12 October 1, 1991, October 1, 1992, October 1, 1993, October 1, 1994, or
13 October 1, 1995, and with respect to the assessment list for assessment
14 years thereafter, to the superior court for the judicial district in which

15 such town or city is situated, which shall be accompanied by a citation
16 to such town or city to appear before said court. Such citation shall be
17 signed by the same authority and such appeal shall be returnable at the
18 same time and served and returned in the same manner as is required
19 in case of a summons in a civil action. The authority issuing the citation
20 shall take from the applicant a bond or recognizance to such town or
21 city, with surety, to prosecute the application to effect and to comply
22 with and conform to the orders and decrees of the court in the premises.
23 Not later than ninety days after making such application, the applicant
24 shall file with the court an appraisal of such property, completed by an
25 appraisal management company, as defined in section 20-500, or a real
26 estate appraiser certified or provisionally licensed pursuant to chapter
27 400g. The failure to timely file such appraisal shall constitute a ground
28 for dismissal of such application. Any such application shall be a
29 preferred case, to be heard, unless good cause appears to the contrary,
30 at the first session, by the court or by a committee appointed by the
31 court. The pendency of such application shall not suspend an action by
32 such town or city to collect not more than seventy-five per cent of the
33 tax so assessed or not more than ninety per cent of such tax with respect
34 to any real property for which the assessed value is five hundred
35 thousand dollars or more, and upon which such appeal is taken. If,
36 during the pendency of such appeal, a new assessment year begins, the
37 applicant may amend his application as to any matter therein, including
38 an appeal for such new year, which is affected by the inception of such
39 new year and such applicant need not appear before the board of tax
40 review or board of assessment appeals, as the case may be, to make such
41 amendment effective. The court shall have power to grant such relief as
42 to justice and equity appertains, upon such terms and in such manner
43 and form as appear equitable, and, if the application appears to have
44 been made without probable cause, may tax double or triple costs, as
45 the case appears to demand; and, upon all such applications, costs may
46 be taxed at the discretion of the court. If the assessment made by the
47 board of tax review or board of assessment appeals, as the case may be,
48 is reduced by said court, the applicant shall be reimbursed by the town
49 or city for any overpayment of taxes, together with interest and any

50 costs awarded by the court, or, at the applicant's option, shall be granted
51 a tax credit for such overpayment, interest and any costs awarded by
52 the court. Upon motion, said court shall, in event of such overpayment,
53 enter judgment in favor of such applicant and against such city or town
54 for the whole amount of such overpayment, less any lien recording fees
55 incurred under sections 7-34a and 12-176, together with interest and any
56 costs awarded by the court. The amount to which the assessment is so
57 reduced shall be the assessed value of such property on the grand lists
58 for succeeding years until the tax assessor finds that the value of the
59 applicant's property has increased or decreased.

60 (b) No person who is compensated on a contingency basis for expert
61 testimony concerning the value of an applicant's property shall testify
62 in any appeal brought pursuant to this section. Such testimony shall not
63 be offered by any person other than an attorney admitted to the bar in
64 this state, certified public accountant licensed pursuant to chapter 389
65 or a real estate appraiser certified or provisionally licensed pursuant to
66 chapter 400g.

67 Sec. 2. Section 12-119 of the general statutes is repealed and the
68 following is substituted in lieu thereof (*Effective July 1, 2022, and*
69 *applicable to applications filed on or after July 1, 2022*):

70 (a) When it is claimed that a tax has been laid on property not taxable
71 in the town or city in whose tax list such property was set, or that a tax
72 laid on property was computed on an assessment which, under all the
73 circumstances, was manifestly excessive and could not have been
74 arrived at except by disregarding the provisions of the statutes for
75 determining the valuation of such property, the owner thereof or any
76 lessee thereof whose lease has been recorded as provided in section 47-
77 19 and who is bound under the terms of his lease to pay real property
78 taxes, prior to the payment of such tax, may, in addition to the other
79 remedies provided by law, make application for relief to the superior
80 court for the judicial district in which such town or city is situated. Such
81 application may be made within one year from the date as of which the
82 property was last evaluated for purposes of taxation and shall be served

83 and returned in the same manner as is required in the case of a summons
84 in a civil action, and the pendency of such application shall not suspend
85 action upon the tax against the applicant. In all such actions, the
86 Superior Court shall have power to grant such relief upon such terms
87 and in such manner and form as to justice and equity appertains, and
88 costs may be taxed at the discretion of the court. If such assessment is
89 reduced by said court, the applicant shall be reimbursed by the town or
90 city for any overpayment of taxes in accordance with the judgment of
91 said court.

92 (b) No person who is compensated on a contingency basis for expert
93 testimony concerning the value of an applicant's property shall testify
94 in any application for relief brought pursuant to this section. Such
95 testimony shall not be offered by any person other than an attorney
96 admitted to the bar in this state, certified public accountant licensed
97 pursuant to chapter 389 or a real estate appraiser certified or
98 provisionally licensed pursuant to chapter 400g.

99 Sec. 3. Section 12-63c of the general statutes is repealed and the
100 following is substituted in lieu thereof (*Effective July 1, 2022*):

101 (a) In determining the present true and actual value in any town of
102 real property used primarily for purposes of producing rental income,
103 the assessor, which term whenever used in this section shall include
104 assessor or board of assessors, may require in the conduct of any
105 appraisal of such property pursuant to the capitalization of net income
106 method, as provided in section 12-63b, that the owner of such property
107 annually submit to the assessor not later than the first day of June, on a
108 form provided by the assessor not later than forty-five days before said
109 first day of June, the best available information disclosing the actual
110 rental and rental-related income and operating expenses applicable to
111 such property. Submission of such information may be required
112 whether or not the town is conducting a revaluation of all real property
113 pursuant to section 12-62. Upon determination that there is good cause,
114 the assessor may grant an extension [of not more than thirty days] to not
115 later than July first to submit such information, if the owner of such

116 property files a request for an extension with the assessor not later than
117 [May] June first.

118 (b) Any such information related to actual rental and rental-related
119 income and operating expenses and not already a matter of public
120 record that is submitted to the assessor shall not be subject to the
121 provisions of section 1-210.

122 (c) If upon receipt of information as required under subsection (a) of
123 this section the assessor finds that such information does not appear to
124 reflect actual rental and rental-related income or operating expenses
125 related to the current use of such property, additional verification
126 concerning such information may be requested by the assessor. All
127 information received by the assessor under subsection (a) of this section
128 shall be subject to audit by the assessor or a designee of the assessor.
129 Any person claiming to be aggrieved by the action of the assessor
130 [hereunder] under this section may appeal the actions of the assessor to
131 the board of assessment appeals and the Superior Court as otherwise
132 provided in this chapter. Any assessment adjusted by such board under
133 the provisions of section 12-117a, as amended by this act, for any
134 property shall be subject to the penalties provided in subsection (d) of
135 this section.

136 (d) (1) Any owner of such real property required to submit
137 information to the assessor in accordance with subsection (a) of this
138 section for any assessment year, who fails to submit such information as
139 required under said subsection (a) or who submits information in
140 incomplete or false form with intent to defraud, shall (A) be subject to a
141 penalty equal to a ten per cent increase in the assessed value of such
142 property for such assessment year, and (B) for the assessment year
143 commencing October 1, 2021, and each assessment year thereafter, be
144 subject to a penalty equal to ten per cent of the current assessment year's
145 assessment, which the assessor shall add by issuance of a certificate of
146 correction (i) for failure to file by June first of the current assessment
147 year, and (ii) for each subsequent assessment year for such failure. Upon
148 receipt of any such certificate of correction from the assessor, the tax

149 collector of the town shall apply the mill rate for the current assessment
 150 year and, if such certificate of correction is received after the normal
 151 billing date, not later than thirty days after such receipt, mail or hand
 152 deliver a bill to such owner based upon the addition of the penalty
 153 described in subparagraph (B) of this subdivision. Such tax shall be due
 154 and payable and collectible as other municipal taxes and subject to the
 155 same liens and processes of collection, provided such tax shall be due
 156 and payable in an initial or single installment due and payable not
 157 sooner than thirty days after the date such bill is mailed or hand
 158 delivered to such owner, and in any remaining, regular installments, as
 159 such installments are due and payable, and the several installments of a
 160 tax so due and payable shall be equal.

161 (2) Any income and expense disclosure form described in subsection
 162 (a) of this section received by the town to which such form is due that is
 163 in an envelope bearing a postmark, as defined in section 1-2a, showing
 164 a date within the allowed filing period shall not be deemed delinquent.

165 (3) Notwithstanding the provisions of this subsection, an assessor or
 166 board of assessment appeals shall waive such penalty if the owner of
 167 the real property required to submit the information is not the owner of
 168 such property on the assessment date for the grand list to which such
 169 penalty is added. Such assessor or board may waive such penalty upon
 170 receipt of such information in any town in which the legislative body
 171 adopts an ordinance allowing for such a waiver.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2022, and applicable to applications filed on or after July 1, 2022</i>	12-117a
Sec. 2	<i>July 1, 2022, and applicable to applications filed on or after July 1, 2022</i>	12-119
Sec. 3	<i>July 1, 2022</i>	12-63c

Statement of Purpose:

To (1) prohibit contingency agreements for expert testimony offered in certain tax assessment appeal proceedings, (2) prohibit such testimony from being provided by a person other than an attorney, certified public accountant or certified or provisionally licensed real estate appraiser, (3) require applicants in certain proceedings to file an appraisal of the subject property, (4) impose a certain penalty on owners of certain real property for failure to file certain information requested by the assessor, (5) allow for filings postmarked within the applicable filing period to be deemed not delinquent, and (6) apply existing billing practices to tax bills issued to such owners.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]