



General Assembly

Substitute Bill No. 223

February Session, 2022



**AN ACT CONCERNING 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 Section 12-63c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2022*):

3 (a) In determining the present true and actual value in any town of
4 real property used primarily for purposes of producing rental income,
5 the assessor, which term whenever used in this section shall include
6 assessor or board of assessors, may require in the conduct of any
7 appraisal of such property pursuant to the capitalization of net income
8 method, as provided in section 12-63b, that the owner of such property
9 annually submit to the assessor not later than the first day of June, on a
10 form provided by the assessor not later than forty-five days before said
11 first day of June, the best available information disclosing the actual
12 rental and rental-related income and operating expenses applicable to
13 such property. Submission of such information may be required
14 whether or not the town is conducting a revaluation of all real property
15 pursuant to section 12-62. Upon determination that there is good cause,
16 the assessor may grant an extension [of not more than thirty days] to not
17 later than July first to submit such information, if the owner of such
18 property files a request for an extension with the assessor not later than

19 [May] June first.

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

24 (c) If upon receipt of information as required under subsection (a) of
25 this section the assessor finds that such information does not appear to
26 reflect actual rental and rental-related income or operating expenses
27 related to the current use of such property, additional verification
28 concerning such information may be requested by the assessor. All
29 information received by the assessor under subsection (a) of this section
30 shall be subject to audit by the assessor or a designee of the assessor.
31 Any person claiming to be aggrieved by the action of the assessor
32 hereunder may appeal the actions of the assessor to the board of
33 assessment appeals and the Superior Court as otherwise provided in
34 this chapter.

35 (d) (1) Any owner of such real property required to submit
36 information to the assessor in accordance with subsection (a) of this
37 section for any assessment year, who fails to submit such information as
38 required under said subsection (a) or who submits information in
39 incomplete or false form with intent to defraud, shall (A) for assessment
40 years commencing prior to October 1, 2021, be subject to a penalty equal
41 to a ten per cent increase in the assessed value of such property for such
42 assessment year, and (B) for assessment years commencing on or after
43 October 1, 2021, be subject to a penalty equal to a ten per cent increase
44 in the assessed value of such property in the current assessment year,
45 which the assessor shall add by issuance of a certificate of correction for
46 failure to file by June first of the current assessment year. Upon receipt
47 of any such certificate of correction from the assessor, the tax collector
48 of the town shall apply the mill rate for the current assessment year and,
49 if such certificate of correction is received after the normal billing date,
50 not later than thirty days after such receipt, mail or hand deliver a bill
51 to such owner based upon the addition of the penalty described in this

52 subdivision. Such tax shall be due and payable and collectible as other
53 municipal taxes and subject to the same liens and processes of collection,
54 provided such tax shall be due and payable in an initial or single
55 installment due and payable not sooner than thirty days after the date
56 such bill is mailed or hand delivered to such owner, and in any
57 remaining, regular installments, as such installments are due and
58 payable, and the several installments of a tax so due and payable shall
59 be equal.

60 (2) Notwithstanding the provisions of this subsection, an assessor or
61 board of assessment appeals shall waive such penalty if the owner of
62 the real property required to submit the information is not the owner of
63 such property on the assessment date for the grand list to which such
64 penalty is added. Such assessor or board may waive such penalty upon
65 receipt of such information in any town in which the legislative body
66 adopts an ordinance allowing for such a waiver.

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

71 (f) Any assessment adjusted by the court under the provisions of
72 section 12-117a, or board of assessment appeals under the provisions of
73 section 12-111, for any property shall be subject to the penalties
74 provided in subsection (d) of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2022	12-63c

PD Joint Favorable Subst.