



Substitute House Bill No. 6801

Public Act No. 23-152

AN ACT CONCERNING THE SUBMISSION OF INCOME AND EXPENSE INFORMATION IN CONNECTION WITH THE ASSESSMENT OF INCOME-PRODUCING REAL PROPERTY.

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

Section 1. Section 12-63c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2023*):

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

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

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

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

(d) (1) Any owner of such real property required to submit information to the assessor in accordance with subsection (a) of this section for any assessment year, who fails to submit such information as required under said subsection (a) or who submits information in incomplete or false form with intent to defraud, shall (A) for assessment years commencing prior to October 1, 2023, be subject to a penalty equal to a ten per cent increase in the assessed value of such property for such assessment year, and (B) for assessment years commencing on or after October 1, 2023, be subject to a penalty equal to a ten per cent increase in the assessed value of such property for such assessment year, which the assessor shall add by issuance of a certificate of correction for failure to file. Upon receipt of any such certificate of correction, the tax collector of the town shall apply the mill rate for the current fiscal year and, if such certificate of correction is received after the normal billing date, not

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later than thirty days after such receipt, mail or hand deliver a bill to such owner based on the addition of the penalty described in this subdivision. Such tax shall be due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment due and payable not sooner than thirty days after the date prescribed by the tax collector and appearing on such bill, and in any remaining, regular installments, as such installments are due and payable, and the several installments of a tax so due and payable shall be equal.

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

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

Approved June 27, 2023