
OLR Bill Analysis

sSB 998

AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS.

SUMMARY

This bill requires municipalities to adopt an ordinance, by January 1, 2024, establishing a program to abate property taxes for qualifying portions of a taxpayer's land that are subject to a conservation restriction preserving its use as a recreational trail. It relatedly establishes an application and municipal approval process for these abatements. Under the bill, an abatement continues with the land (even if sold or transferred) until the municipality's legislative body, or board of selectmen if the legislative body is a town meeting, votes to end it.

Under existing law, municipalities may recommend in their local plans of conservation and development (POCD) particular areas of land for preservation as open space, making it eligible for classification as open space for property tax purposes. The bill specifies that this recommendation may also include portions of land, including terrestrial recreational trail corridors that meet Connecticut Greenways Council (CGC)-established criteria for designating greenways (see BACKGROUND).

EFFECTIVE DATE: October 1, 2023, and the property tax abatement provision is applicable to assessment years beginning on or after that date.

ABATEMENT FOR CONSERVATION-RESTRICTED TRAILS

Eligibility

Under the bill, to qualify for a property tax abatement, the portion of land involved must meet the following criteria:

1. be a terrestrial recreation trail with a clearly defined trail corridor

that does not exceed 100 feet at its widest point;

2. meet CGC's criteria for designation as a greenway; and
3. be subject to a recorded permanent conservation restriction (see BACKGROUND) that (a) is conveyed to the municipality, the state, or a nonprofit land conservation organization and (b) does not prohibit public use of it for compatible recreation purposes.

Application and Approval

After the municipality adopts an ordinance for the abatement program, the bill authorizes owners of eligible land to file an application to the municipal assessor for an abatement. The application must be made on an assessor-prescribed form and include the following:

1. a description of the land;
2. a copy of the land's permanent conservation restriction;
3. a copy of the owner's deed;
4. a certified land survey, done by a licensed surveyor, showing the recreation trail's boundaries; and
5. any other information the assessor requires to determine the property's eligibility.

Within 30 days after receiving the application, the bill requires the assessor to submit it to the municipality's legislative body (or board of selectmen if the legislative body is a town meeting) along with his or her recommendation on whether it should be approved or denied, based on the eligibility criteria set in the bill (see above). The legislative body, or board of selectmen, as applicable, must approve of the abatement by a vote.

BACKGROUND

Connecticut Greenways Council Designation Criteria

In 1995, the legislature created the Connecticut Greenways Council and required it to set criteria to use for designating official greenways

(CGS § 23-102). To be considered for the designation, a project must meet at least one of the council's criteria, which consider, among other things, whether the project (1) connects existing open spaces, trail segments, neighborhoods, or transportation centers; (2) is a municipal project included in a local POCD; (3) is included in a regional Council of Governments plan; (4) is sponsored by an organization with a proven record of land use protection; or (5) may be a key link in an emerging greenway.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 14 Nay 7 (03/17/2023)