



General Assembly

Substitute Bill No. 998

January Session, 2023



AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION EASEMENTS.

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

1 Section 1. (NEW) (*Effective October 1, 2023, and applicable to assessment*
2 *years commencing on or after October 1, 2023*) (a) For the purposes of this
3 section, (1) "nonprofit land conservation organization" means a
4 nonprofit land conservation organization that is tax exempt under
5 Section 501(c)(3) of the Internal Revenue Code of 1986, or any
6 subsequent corresponding internal revenue code of the United States,
7 as amended from time to time, (2) "greenway" has the same meaning
8 as provided in section 23-100 of the general statutes, and (3)
9 "conservation restriction" has the same meaning as provided in section
10 47-42a of the general statutes.

11 (b) Each municipality shall establish by ordinance, not later than
12 January 1, 2024, a program to provide for the abatement of real
13 property taxes due on any portion of land that (1) meets the criteria for
14 designation as a greenway established under subsection (b) of section
15 23-102 of the general statutes, (2) is a terrestrial recreational trail with a
16 clearly defined trail corridor that does not exceed one hundred feet in
17 width at its widest point, and (3) is subject to a recorded permanent
18 conservation restriction conveyed by the owner of the land, or such
19 owner's predecessor in title, to the municipality, the state or a

20 nonprofit land conservation organization, provided such conservation
21 easement or any other encumbrance on the land shall not prohibit the
22 public use of any such terrestrial recreational trail for compatible
23 recreation.

24 (c) Whenever any municipality enacts an ordinance required by
25 subsection (b) of this section, an owner of land may apply for its
26 abatement under such ordinance by filing a written application for
27 such abatement with the assessor of such municipality. Any
28 application filed under this subsection shall be made upon a form
29 prescribed by the assessor and shall include (1) a description of the
30 land, (2) a copy of the recorded permanent conservation restriction
31 concerning the land, (3) a copy of the deed that establishes such
32 owner's ownership interest in the land, (4) a certified land survey that
33 depicts the boundaries of the terrestrial recreational trail on the land of
34 such owner, and (5) such other information as the assessor may require
35 to aid in determining whether such land qualifies for such tax
36 abatement pursuant to such ordinance. Any certification of a survey
37 required by this subsection shall be made by a licensed surveyor and
38 such certification shall be made in accordance with chapter 390 of the
39 general statutes.

40 (d) Not later than thirty days after receipt of a written application
41 under subsection (c) of this section, the assessor shall submit such
42 written application with the assessor's recommendation to either
43 approve or deny the tax abatement based on the criteria set forth in
44 subsection (b) of this section to the legislative body of the municipality
45 or, in a municipality where the legislative body is a town meeting, to
46 the board of selectmen.

47 (e) The abatement of any real property taxes under subsection (b) of
48 this section shall be approved by vote of the legislative body of the
49 municipality or, in a municipality where the legislative body is a town
50 meeting, by vote of the board of selectmen.

51 (f) Any abatement under this section shall continue upon the sale or

52 transfer of the land unless the legislative body of the municipality, or
 53 in a municipality where the legislative body is a town meeting, the
 54 board of selectmen, votes to discontinue such abatement.

55 Sec. 2. Subsection (a) of section 12-107e of the general statutes is
 56 repealed and the following is substituted in lieu thereof (*Effective*
 57 *October 1, 2023*):

58 (a) The planning commission of any municipality, in preparing a
 59 plan of conservation and development for such municipality, may
 60 designate upon such plan areas which it recommends for preservation
 61 as areas of open space land, provided such designation is approved by
 62 a majority vote of the legislative body of such municipality. Land, or a
 63 portion thereof, including any terrestrial recreational trail corridor that
 64 meets the criteria for designation as a greenway pursuant to chapter
 65 454, included in any area so designated upon such plan as finally
 66 adopted may be classified as open space land for purposes of property
 67 taxation or payments in lieu thereof if there has been no change in the
 68 use of such area which has adversely affected its essential character as
 69 an area of open space land between the date of the adoption of such
 70 plan and the date of such classification.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	New section
Sec. 2	<i>October 1, 2023</i>	12-107e(a)

Statement of Legislative Commissioners:

In Section 1(b), "greenway" was changed to "terrestrial recreational trail" for accuracy.

PD *Joint Favorable Subst.*