



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 as
8 provided in section 23-100 of the general statutes, and (3) "conservation
9 restriction" has the same meaning as provided in section 47-42a of the
10 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 property
13 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 nonprofit
20 land conservation organization, provided such conservation easement
21 or any other encumbrance on the land shall not prohibit the public use
22 of any such terrestrial recreational trail for compatible recreation.

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

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

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

49 (f) Any abatement under this section shall continue upon the sale or
50 transfer of the land unless the legislative body of the municipality, or in

51 a municipality where the legislative body is a town meeting, the board
52 of selectmen, votes to discontinue such abatement.

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

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

PD Joint Favorable Subst.

APP Joint Favorable