



General Assembly

February Session, 2024

**Raised Bill No. 452**

LCO No. 3459



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT CONCERNING THE PROPERTY TAX APPEALS PROCESS  
AND THE PENALTY RELATED TO THE SUBMISSION OF INCOME  
AND EXPENSES INFORMATION FOR RENTAL PROPERTIES.**

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

1 Section 1. Section 12-111 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2024*):

3 (a) (1) Any person, including any lessee of real property whose lease  
4 has been recorded as provided in section 47-19 and who is bound under  
5 the terms of a lease to pay real property taxes and any person to whom  
6 title to such property has been transferred since the assessment date,  
7 claiming to be aggrieved by the doings of the [assessors] assessor of such  
8 town may appeal therefrom to the board of assessment appeals. Such  
9 appeal shall be filed in writing or by electronic mail in a manner  
10 prescribed by such board on or before February twentieth. The appeal  
11 shall include, but is not limited to, the property owner's name, the name  
12 and position of the signer, a description of the property [which] that is  
13 the subject of the appeal, the name, mailing address and electronic mail  
14 address of the party to be sent all correspondence by the board of

15 assessment appeals, the reason for the appeal, the appellant's estimate  
16 of value, the signature of the property owner [,] or the duly authorized  
17 agent of the property owner [,] and the date of signature. The board shall  
18 notify each aggrieved taxpayer who filed an appeal in the proper form  
19 and in a timely manner, no later than March first immediately following  
20 the assessment date, of the date, time and place of the appeal hearing.  
21 Such notice shall be sent no later than [seven calendar] ten days  
22 preceding the hearing date. [except that the board may elect not to  
23 conduct an appeal hearing for any commercial, industrial, utility or  
24 apartment property with an assessed value greater than one million  
25 dollars.

26 (2) The board shall, not later than March first, notify the appellant  
27 that the board has elected not to conduct an appeal hearing. An  
28 appellant whose appeal will not be heard by the board may appeal  
29 directly to the Superior Court pursuant to section 12-117a.]

30 (2) For an appeal concerning the valuation of real property, the  
31 assessor shall provide to the person who filed the appeal and to the  
32 board, at least seven days before the appeal hearing and free of charge,  
33 the assessment record cards for the property that is the subject of the  
34 appeal, including the cost and income valuation approaches used and  
35 the sales analysis for the neighborhood or property type of the property  
36 that is the subject of the appeal. If the assessor has not provided the  
37 required information to such person prior to the appeal hearing, the  
38 assessor shall provide the information at such hearing and the person  
39 who filed the appeal may request that the hearing be rescheduled for a  
40 date that is at least fourteen days after the current hearing date and the  
41 board shall grant such request. Such extension shall not be considered  
42 an extension of time subject to the provisions of section 12-117.

43 (3) The board shall consider all information provided by the person  
44 who filed the appeal and by the assessor pursuant to subdivisions (1)  
45 and (2) of this subsection, determine all appeals [for which the board  
46 conducts an appeal hearing] and send written notification of the final  
47 determination of such appeals to each such person [within] not later

48 than one week after such determination has been made. Such written  
49 notification shall include the reasons supporting the board's  
50 determination and information describing the property owner's right to  
51 appeal the determination. [of such board.] Such board may equalize and  
52 adjust the grand list of such town and may increase or decrease the  
53 assessment of any taxable property or interest therein and may add an  
54 assessment for property omitted by the assessors [which] that should be  
55 added thereto; and may add to the grand list the name of any person  
56 omitted by the assessors and owning taxable property in such town,  
57 placing therein all property liable to taxation [which it] that the board  
58 has reason to believe is owned by such person, at the percentage of its  
59 actual valuation, as determined by the assessors in accordance with the  
60 provisions of sections 12-64 and 12-71, from the best information that [it]  
61 the board can obtain. If such property should have been included in the  
62 declaration, as required by section 12-41 or 12-43, the board shall add  
63 thereto twenty-five per cent of such assessment; but, before proceeding  
64 to increase the assessment of any person or to add to the grand list the  
65 name of any person so omitted, the board shall mail to such person,  
66 postage paid, at least one week before making such increase or addition,  
67 a written or printed notice addressed to such person at the town in  
68 which such person resides, to appear before such board and show cause  
69 why such increase or addition should not be made.

70 (4) When the board increases or decreases the gross assessment of any  
71 taxable real property or interest therein, the amount of such gross  
72 assessment shall be fixed until the assessment year in which the  
73 municipality next implements a revaluation of all real property  
74 pursuant to section 12-62, unless the assessor increases or decreases the  
75 gross assessment of the property to (A) comply with an order of a court  
76 of jurisdiction, (B) reflect an addition for new construction, (C) reflect a  
77 reduction for damage or demolition, or (D) correct a factual error by  
78 issuance of a certificate of correction. Notwithstanding the provisions of  
79 this subsection, if, prior to the next revaluation, the assessor increases or  
80 decreases a gross assessment established by the board for any other  
81 reason, the assessor shall submit a written explanation to the board

82 setting forth the reason for such increase or decrease. The assessor shall  
83 also append the written explanation to the property card for the real  
84 estate parcel whose gross assessment was increased or decreased.

85 (b) If an extension is granted to any assessor or board of assessors  
86 pursuant to section 12-117, the date by which a taxpayer shall be  
87 required to submit a request for appeal to the board of assessment  
88 appeals shall be extended to March twentieth and [said] such board  
89 shall conduct hearings regarding such requests during the month of  
90 April. The board shall send notification to the taxpayer of the time and  
91 date of an appeal hearing at least seven calendar days preceding the  
92 hearing date, but no later than the first day of April. [If the board elects  
93 not to hear an appeal for commercial, industrial, utility or apartment  
94 property described in subsection (a) of this section, the board shall  
95 notify the taxpayer of such decision no later than the first day of April.]

96 Sec. 2. Section 12-117a of the general statutes is repealed and the  
97 following is substituted in lieu thereof (*Effective July 1, 2024*):

98 (a) (1) Any person, including any lessee of real property whose lease  
99 has been recorded as provided in section 47-19 and who is bound under  
100 the terms of his lease to pay real property taxes, claiming to be aggrieved  
101 by the action of the board of tax review or the board of assessment  
102 appeals, as the case may be, in any town or city may make application,  
103 [within] not later than two months [from] after the date of the mailing  
104 of notice of such action, [make application,] in the nature of an appeal  
105 therefrom to the superior court for the judicial district in which such  
106 town or city is situated, which shall be accompanied by a citation to such  
107 town or city to appear before [said] such court. Such citation shall be  
108 signed by the same authority and such appeal shall be returnable at the  
109 same time and served and returned in the same manner as is required  
110 in case of a summons in a civil action. The authority issuing the citation  
111 shall take from the applicant a bond or recognizance to such town or  
112 city, with surety, to prosecute the application to effect and to comply  
113 with and conform to the orders and decrees of the court in the premises.  
114 Any such application shall be a preferred case, to be heard, unless good

115 cause appears to the contrary, at the first session, by the court or by a  
116 committee appointed by the court. The pendency of such application  
117 shall not suspend an action by such town or city to collect not more than  
118 seventy-five per cent of the tax so assessed or not more than ninety per  
119 cent of such tax with respect to any real property for which the assessed  
120 value is five hundred thousand dollars or more, and upon which such  
121 appeal is taken. If, during the pendency of such appeal, a new  
122 assessment year begins, the applicant may amend [his] the application  
123 as to any matter therein, including an appeal for such new year, [which]  
124 that is affected by the inception of such new year and such applicant  
125 need not appear before the board of tax review or board of assessment  
126 appeals, as the case may be, to make such amendment effective.

127 (2) (A) For any application made on or after July 1, 2022, but prior to  
128 July 1, 2024, under subdivision (1) of this subsection, if the assessed  
129 value of the real property that is the subject of such application is one  
130 million dollars or more and the application concerns the valuation of  
131 such real property, the applicant shall file with the court, not later than  
132 one hundred twenty days after making such application, an appraisal  
133 of the real property that is the subject of the application. Such appraisal  
134 shall be completed by an individual or a company licensed to perform  
135 real estate appraisals in the state. The court may extend the one-  
136 hundred-twenty-day period for good cause. If such appraisal is not  
137 timely filed, the court may dismiss the application.

138 (B) For any application made on or after July 1, 2024, under  
139 subdivision (1) of this subsection, if the assessed value of the real  
140 property that is the subject of such application is seven million dollars  
141 or more and the application concerns the valuation of such real  
142 property, the applicant shall file with the court, not later than one  
143 hundred twenty days after the date the mediation under subdivision (3)  
144 of this subsection concludes without an agreement being reached, an  
145 appraisal of the real property that is the subject of the application. Such  
146 appraisal shall be completed by an individual or a company licensed to  
147 perform real estate appraisals in the state. The court may extend the one-  
148 hundred-twenty-day period for good cause. If such appraisal is not

149 timely filed, the court may dismiss the application.

150 (3) For any application made on or after July 1, 2024, under  
151 subdivision (1) of this subsection, the applicant and the assessor of the  
152 town or city in which the real property that is the subject of such  
153 application is located shall, not later than one hundred twenty days after  
154 making such application, retain the services of a mutually agreed-upon  
155 mediator knowledgeable in taxation, property valuation or conflict  
156 resolution, unless the court waives such requirement. The applicant and  
157 the town or city shall share equally in the cost of the mediator. The  
158 parties shall notify the court in writing upon the conclusion of the  
159 mediation and indicate whether an agreement was reached. The court  
160 shall not hear the application until the parties have notified the court  
161 that an agreement was not reached.

162 (b) The court shall have power to grant such relief as to justice and  
163 equity appertains, upon such terms and in such manner and form as  
164 appear equitable, and, if the application appears to have been made  
165 without probable cause, may tax double or triple costs, as the case  
166 appears to demand; and, upon all such applications, costs may be taxed  
167 at the discretion of the court. If the assessment made by the board of tax  
168 review or board of assessment appeals, as the case may be, is reduced  
169 by [said] the court, the applicant shall be reimbursed by the town or city  
170 for any overpayment of taxes, together with interest and any costs  
171 awarded by the court, or, at the applicant's option, shall be granted a tax  
172 credit for such overpayment, interest and any costs awarded by the  
173 court. Upon motion, [said] the court shall, in event of such overpayment,  
174 enter judgment in favor of such applicant and against such city or town  
175 for the whole amount of such overpayment, less any lien recording fees  
176 incurred under sections 7-34a and 12-176, together with interest and any  
177 costs awarded by the court. The amount to which the assessment is so  
178 reduced shall be the assessed value of such property on the grand lists  
179 for succeeding years until the tax assessor finds that the value of the  
180 applicant's property has increased or decreased.

181 Sec. 3. Section 12-63c of the 2024 supplement to the general statutes is

182 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
183 *2024*):

184 (a) (1) In determining the present true and actual value in any town  
185 of real property used primarily for purposes of producing rental  
186 income, the assessor, which term whenever used in this section shall  
187 include the board of assessors, may require in the conduct of any  
188 appraisal of such property pursuant to the capitalization of net income  
189 method, as provided in section 12-63b, that the owner of such property  
190 annually submit to the assessor not later than the first day of June, on a  
191 form provided by the assessor not later than forty-five days before said  
192 first day of June, the best available information disclosing the actual  
193 rental and rental-related income and operating expenses applicable to  
194 such property. Submission of such information may be required  
195 whether or not the town is conducting a revaluation of all real property  
196 pursuant to section 12-62.

197 (2) Upon determination that there is good cause, the assessor may  
198 grant an extension to not later than the first day of July to submit such  
199 information, if the owner of such property files a request for an  
200 extension with the assessor not later than June first.

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

205 (c) If, upon receipt of information as required under subsection (a) of  
206 this section, the assessor finds that such information does not appear to  
207 reflect actual rental and rental-related income or operating expenses  
208 related to the current use of such property, additional verification  
209 concerning such information may be requested by the assessor. All  
210 information received by the assessor under subsection (a) of this section  
211 shall be subject to audit by the assessor or a designee of the assessor.  
212 Any person claiming to be aggrieved by the action of the assessor under  
213 this section may appeal the actions of the assessor to the board of

214 assessment appeals and the Superior Court as otherwise provided in  
215 this chapter.

216 (d) (1) Any owner of [such] real property required to submit  
217 information to the assessor in accordance with subsection (a) of this  
218 section for any assessment year, who fails to submit such information as  
219 required under said subsection [(a)] or who submits information in  
220 incomplete or false form with intent to defraud, shall [(A) for assessment  
221 years commencing prior to October 1, 2023, be subject to a penalty equal  
222 to a ten per cent increase in the assessed value of such property for such  
223 assessment year, and (B) for assessment years commencing on or after  
224 October 1, 2023, be subject to a penalty equal to a ten per cent increase  
225 in the assessed value of such property for such assessment year, which  
226 the assessor shall add by issuance of a certificate of correction for failure  
227 to file. Upon receipt of any such certificate of correction, the tax collector  
228 of the town shall apply the mill rate for the current fiscal year and, if  
229 such certificate of correction is received after the normal billing date, not  
230 later than thirty days after such receipt, mail or hand deliver a bill to  
231 such owner based on the addition of the penalty described in this  
232 subdivision. Such tax shall be due and payable and collectible as other  
233 municipal taxes and subject to the same liens and processes of collection,  
234 provided such tax shall be due and payable in an initial or single  
235 installment due and payable not sooner than thirty days after the date  
236 prescribed by the tax collector and appearing on such bill, and in any  
237 remaining, regular installments, as such installments are due and  
238 payable, and the several installments of a tax so due and payable shall  
239 be equal] be subject to a penalty of five hundred dollars.

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



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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2024</i>	12-111
Sec. 2	<i>July 1, 2024</i>	12-117a
Sec. 3	<i>July 1, 2024</i>	12-63c

**FIN**      *Joint Favorable*