Senate

General Assembly

File No. 289

January Session, 2025

Substitute Senate Bill No. 1343

Senate, March 27, 2025

The Committee on Planning and Development reported through SEN. RAHMAN of the 4th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CONCERNING THE RECOMMENDATIONS OF THE INTERGOVERNMENTAL POLICY AND PLANNING DIVISION WITHIN THE OFFICE OF POLICY AND MANAGEMENT.

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

Section 1. Subsection (j) of section 7-536 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(j) Not later than September 1, **[**2024**]** 2025, and annually thereafter, each municipality issued a grant pursuant to subsection (i) of this section in the preceding fiscal year shall submit a report to the secretary, in a form and manner prescribed by the secretary and certified by the chief financial officer of the municipality, describing the amounts expended in such fiscal year for each of the local capital improvement projects described in subdivision (4) of subsection (a) of this section. Any municipality that neglects to submit such report shall forfeit one hundred dollars to the state.

Sec. 2. Section 12-120c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

On or before May first, annually, the assessor or board of assessors of each municipality shall certify to the Secretary of the Office of Policy and Management, on a form or forms provided by the secretary, the amount of exemptions approved under the provisions of subdivisions (60), (70), (72) and (76) of section 12-81 for the most recently completed assessment year, together with such supporting information as the secretary may require, including the number of taxpayers with approved claims under each said subdivision and a copy of the applications filed by such taxpayers for each said subdivision. Any municipality that neglects to submit such form or forms shall forfeit two hundred fifty dollars to the state.

Sec. 3. Subdivision (2) of subsection (b) of section 12-63 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

(2) **[**Any municipality may, by ordinance, adopt the provisions of this subsection to be applicable for the assessment year commencing October first of the assessment year in which a revaluation of all real property required pursuant to section 12-62 is performed in such municipality, and for each assessment year thereafter. If so adopted, the**]** The present true and actual value of tangible personal property, other than motor vehicles, shall be determined in accordance with the provisions of this subsection. If such property is purchased, its true and actual value shall be established in relation to the cost of its acquisition, including transportation and installation, and shall reflect depreciation in accordance with the schedules set forth in subdivisions (3) to (6), inclusive, of this subsection. If such property is developed and produced by the owner of such property for a purpose other than wholesale or retail sale or lease, its true and actual value shall be established in relation to its cost of development, production and installation and shall reflect depreciation in accordance with the schedules provided in

subdivisions (3) to (6), inclusive, of this subsection. The provisions of this subsection shall not apply to property owned by a public service company, as defined in section 16-1.

Sec. 4. Section 12-124 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

The selectmen of towns, the mayor and aldermen of cities, the warden and burgesses of boroughs and the committees of other communities (1) may abate the taxes, or the interest on delinquent taxes, or both, assessed by their respective communities upon such persons as are poor and unable to pay the same or upon railroad companies in bankruptcy reorganization, provided **[**either**]** a standing abatement committee of a community **[**or, if a community has no such committee, the Secretary of the Office of Policy and Management**]** shall approve such abatement, and (2) shall present to each annual meeting of their respective communities a list of all persons whose taxes, or the interest on whose taxes, **[**they**]** have <u>been</u> abated in the preceding year.

Sec. 5. Subsections (b) and (c) of section 7-100*l* of the general statutes are repealed and the following is substituted in lieu thereof (*Effective October 1, 2025*):

(b) On or before **[**May 1, 2019**]** <u>September 1, 2026</u>, and not less than annually thereafter, each town that possesses or contracts for services for the creation or maintenance of a digital parcel file shall transmit such file to the regional council of governments of which it is a member. If a town is not a member of a council of governments, such file shall be transmitted to the Secretary of the Office of Policy and Management. The digital parcel file shall include, but need not be limited to: (1) Any information from the assessor database that (A) uniquely identifies each property in the digital parcel file, (B) identifies the size of each property, (C) identifies the address of each property, (D) identifies the value of the land, buildings and other improvements for each property, and (E) identifies the year in which buildings were constructed for each property; and (2) any other information deemed necessary by the applicable regional council of governments.

(c) On or before [July 1, 2019] October 1, 2026, and annually thereafter, each regional council of governments shall submit a report to the Secretary of the Office of Policy and Management and, in accordance with the provisions of section 11-4a, to the joint standing committee of the General Assembly having cognizance of matters relating to planning and development, that lists each town that (1) has failed to provide its digital parcel file, and (2) does not possess a digital parcel file.

Sec. 6. Section 8-3j of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(a) No zoning regulation shall treat any family child care home or group child care home, located in a residence and licensed by the Office of Early Childhood pursuant to chapter 368a, in a manner different from single or multifamily dwellings.

(b) Not later than December 1, 2023, [and annually thereafter] December 1, 2024, and December 1, 2025, each municipality shall submit to the Office of Policy and Management a sworn statement from the chief executive officer of the municipality stating (1) that the municipality's zoning ordinances are in compliance with (A) subsection (a) of this section, and (B) the provisions of subdivision (1) of subsection (d) of section 8-2, or (2) the specific time frame within which the municipality will bring its zoning ordinances into compliance with subsection (a) of this section and subsection (d) of section 8-2.

Sec. 7. Subsection (f) of section 12-170aa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(f) (1) Any homeowner, believing such homeowner is entitled to tax reduction benefits under this section for any assessment year, shall make application as required in subsection (e) of this section, to the assessor of the municipality in which the homeowner resides, for such tax reduction at any time from February first to and including May fifteenth of the year in which tax reduction is claimed. A homeowner may make application to the [secretary] assessor prior to August

fifteenth of the claim year for an extension of the application period. The [secretary] assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a certificate signed by a physician, physician assistant or an advanced practice registered nurse to that extent, or if the [secretary] assessor determines there is good cause for doing so. Such application for tax reduction benefits shall be submitted on a form prescribed and furnished by the secretary to the assessor. In making application the homeowner shall present to such assessor, in substantiation of such homeowner's application, a copy of such homeowner's federal income tax return, including a copy of the Social Security statement of earnings for such homeowner, and that of such homeowner's spouse, if filed separately, for such homeowner's taxable year ending immediately prior to the submission of such application, or if not required to file a return, such other evidence of qualifying income in respect to such taxable year as may be required by the assessor.

(2) When the assessor is satisfied that the applying homeowner is entitled to tax reduction in accordance with this section, such assessor shall issue a certificate of credit, in such form as the secretary may prescribe and supply showing the amount of tax reduction allowed. A duplicate of such certificate shall be delivered to the applicant and the tax collector of the municipality and the assessor shall keep the fourth copy of such certificate and a copy of the application. Any homeowner who, for the purpose of obtaining a tax reduction under this section, wilfully fails to disclose all matters related thereto or with intent to defraud makes false statement shall refund all property tax credits improperly taken and shall be fined not more than five hundred dollars.

(3) Applications filed under this section shall not be open for public inspection.

Sec. 8. Subsection (b) of section 12-55 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(b) Prior to taking and subscribing to the oath upon the grand list, the

assessor or board of assessors shall equalize the assessments of property in the town, if necessary, and make any assessment omitted by mistake or required by law. The assessor or board of assessors may increase or decrease the valuation of any property as reflected in the last-preceding grand list, or the valuation as stated in any personal property declaration or report received pursuant to this chapter. In each case of any increase in valuation of a property above the valuation of such property in the last-preceding grand list, or the valuation, if any, stated by the person filing such declaration or report, the assessor or board of assessors shall mail a written notice of assessment increase to the last-known address of the owner of the property the valuation of which has increased. All such notices shall be subject to the provisions of subsection (c) of this section. Notwithstanding the provisions of this section, a notice of increase shall not be required in any year with respect to a registered motor vehicle the valuation of which has increased. **[**In the year of a revaluation, the notice of increase sent in accordance with subsection (f) of section 12-62 shall be in lieu of the notice required by this section.**]**

Sec. 9. Section 12-19b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

Not later than April first in any assessment year, any town, borough or fire district to which a grant is payable under the provisions of section 12-18b or 12-19a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the real property eligible therefor as of the first day of October immediately preceding, adjusted in accordance with any gradual increase in or deferment of assessed values of real property implemented in accordance with section 12-62c, which is required for computation of such grant. Any town, borough or fire district that neglects to transmit to the secretary the assessed valuation as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary may, on or before the first day of August of the state fiscal year in which such grant is payable,

reevaluate any such property when, in the secretary's judgment, the valuation is inaccurate and shall notify such town, borough or fire district of such reevaluation by **[**certified or registered mail**]** electronic mail. Any town, borough or fire district aggrieved by the action of the secretary under the provisions of this section may, not later than ten business days following receipt of such notice, appeal to the secretary for a hearing concerning such reevaluation. Such appeal shall be in writing and shall include a statement as to the reasons for such appeal. The secretary shall, not later than ten business days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of a denial, a statement as to the reasons for such denial. Such notification shall be sent by certified or registered mail. If any town, borough or fire district is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the town, borough or fire district may not later than ten business days after receiving such notice, appeal to the superior court for the judicial district wherein such town, borough or fire district is located. Any such appeal shall be privileged.

Sec. 10. Section 12-20b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

Not later than April first in each year, any municipality to which a grant is payable under the provisions of section 12-18b or 12-20a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the tax-exempt real property as of the immediately preceding October first, adjusted in accordance with any gradual increase in or deferment of assessed values of real property implemented in accordance with section 12-62c, which is required for computation of such grant. Any municipality which neglects to transmit to the Secretary of the Office of Policy and Management the assessed valuation as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary may, on or before the first day of August of the state fiscal year in which such grant is payable,

reevaluate any such property when, in his or her judgment, the valuation is inaccurate and shall notify such municipality of such reevaluation by electronic mail. Any municipality aggrieved by the action of said secretary under the provisions of this section may, not later than ten business days following receipt of such notice, appeal to the secretary for a hearing concerning such reevaluation, provided such appeal shall be in writing and shall include a statement as to the reasons for such appeal. The secretary shall, not later than ten business days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of a denial, a statement as to the reasons for such denial. If any municipality is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the municipality may not later than two weeks after such notice, appeal to the superior court for the judicial district in which the municipality is located. Any such appeal shall be privileged. If any recomputation is effected as the result of the provisions of this section on or after the January first following the date on which the municipality has provided the assessed valuation in question, any adjustments to the amount due to any municipality for the period for which such adjustments were made shall be made in the next payment the Treasurer shall make to such municipality pursuant to this section.

Sec. 11. Section 12-40a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(a) There shall be a committee for the purpose of establishing a program and procedures for the training, examination and certification of assessment personnel, appointed by the Secretary of the Office of Policy and Management and consisting of seven members, six of whom shall serve without pay and shall be appointed initially as follows: Two members for two-year terms; two members for four-year terms; and two members for six-year terms. No less than one member shall be from a municipality with a population over fifty thousand, and no less than one member shall be from a municipality with a population under five thousand. The seventh member shall be **[**an employee of the Office of Policy and Management, who shall have demonstrated competence in

Connecticut assessment practices**]** the secretary or the secretary's designee. The **[**Secretary of the Office of Policy and Management**]** secretary shall thereafter appoint two members every two years for six-year terms. Each member of the committee, other than the **[**representative from the Office of Policy and Management**]** secretary or the secretary's designee, shall, on and after July 1, **[**1984**]** 2025, be **[**a person**]** certified pursuant to subsection (b) of this section as a certified Connecticut municipal assessor II and shall have demonstrated competence in Connecticut assessment practices. Each member of the committee, other than the **[**representative from the Office of Policy and Management**]** secretary or the secretary's designee, appointed on or after July 1, **[**1984**]** 2025, shall be employed by a municipality in the state in a position relating to the assessment of property for the purposes of the property tax. Any member of the committee, other than the secretary or the secretary's designee, who ceases to be **[**an employee of the Office of Policy and Management, or to be**]** certified as a certified Connecticut municipal assessor II pursuant to subsection (b) of this section **[**, as the case may be,**]** shall cease to be a member of the committee and the secretary shall appoint a replacement to fill the remainder of the term. Said committee shall (1) elect its own chairman, (2) adopt regulations, in accordance with the provisions of chapter 54, for the training, fees and examination of assessment personnel, including, but not limited to, standards for the certification and recertification of assessors, and (3) on or after May 27, 2022, amend such regulations to ensure that such training and examination is readily available online or at various locations throughout this state. Such regulations may include requirements for any type of training or experience, or combination thereof, the committee deems appropriate.

(b) Any person may participate in training on assessment practices prescribed by said committee. Upon completion of the requirements provided for in regulations adopted under subsection (a) of this section and successful completion of any examination prescribed by said committee, any person shall be recommended to the Secretary of the Office of Policy and Management as a candidate for certification as a certified Connecticut municipal assessor, with a designation of I or II.

The [Secretary of the Office of Policy and Management] secretary shall certify any qualified candidate recommended by said committee as a certified Connecticut municipal assessor and may rescind such certification for sufficient cause as said secretary may determine. Such certification shall be valid for five years from the date of issuance. Said secretary may certify a candidate who has not completed such training provided such candidate has experience in Connecticut assessment practices to such extent, determined by said secretary, as to make it unnecessary to complete such training; provided, such candidate shall be required to successfully complete any examination prescribed by said committee.

Sec. 12. Section 12-130a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

(a) There shall be established a committee for the purpose of developing and maintaining a program and procedures for the training, examination and certification of tax collection personnel, appointed by the Secretary of the Office of Policy and Management and consisting of seven members, six of whom shall be voting members who shall serve without pay and shall be appointed initially as follows: Two members for two-year terms; two members for four-year terms; and two members for six-year terms. At least one member shall be from a municipality with a population of more than fifty thousand, and at least one member shall be from a municipality with a population under ten thousand. The [Secretary of the Office of Policy and Management] secretary shall thereafter appoint two members every two years for six-year terms. The seventh member shall be [an employee of the Office of Policy and Management] the secretary or the secretary's designee, who shall serve as a voting member of the committee. The seven voting members of the committee shall have demonstrated competence in tax collection practices in Connecticut. Each member, other than the secretary or the secretary's designee, shall be certified as a certified Connecticut municipal collector pursuant to subsection (b) of this section and employed by a municipality in the state in a position relating to the taxation of property for the purposes of property tax collection. Any

member, other than the secretary or the secretary's designee, who ceases to be certified pursuant to subsection (b) of this section shall no longer be a member of the committee and the secretary shall appoint a replacement for the remainder of such member's term. Said committee shall (1) elect its own chairman, (2) adopt regulations, in accordance with the provisions of chapter 54, for the training, fees and examination of tax collection personnel, including, but not limited to, standards for the certification and recertification of tax collectors, and (3) on or after May 27, 2022, amend such regulations to ensure that such training and examination is readily available online or at various locations throughout the state. Such regulations may include requirements for any type of training or experience, or combination thereof, the committee deems appropriate.

(b) Any person may participate in training courses on tax collection practices prescribed by said committee and upon completing such training courses and successfully completing any examination prescribed by said committee, shall be recommended to the Secretary of the Office of Policy and Management as a candidate for certification as a certified Connecticut municipal collector. The **[**Secretary of the Office of Policy and Management**]** secretary shall certify any qualified candidate recommended by said committee as a certified Connecticut municipal collector and may revoke, suspend or deny such certification or recertification for sufficient cause as said secretary may determine. Said secretary may certify a candidate who has not completed such training courses provided such candidate has experience in tax collection practices in Connecticut to such extent, as determined by said secretary, to make it unnecessary to complete such training courses, and provided further such candidate shall be required to successfully complete any examination prescribed by said committee. Such certification shall be valid for five years from the date of issuance or until regulations are adopted pursuant to subsection (a) of this section, whichever is later.

This act shall take effect as follows and shall amend the following sections:		
Section 1	*July 1, 2025*	7-536(j)
Sec. 2	*July 1, 2025*	12-120c
Sec. 3	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-63(b)(2)
Sec. 4	*July 1, 2025*	12-124
Sec. 5	*October 1, 2025*	7-100l(b) and (c)
Sec. 6	*July 1, 2025*	8-3j
Sec. 7	*July 1, 2025*	12-170aa(f)
Sec. 8	*July 1, 2025*	12-55(b)
Sec. 9	*July 1, 2025*	12-19b
Sec. 10	*July 1, 2025*	12-20b
Sec. 11	*July 1, 2025*	12-40a
Sec. 12	*July 1, 2025*	12-130a

PD *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 26 $	FY 27 $
Policy & Mgmt., Off.	GF - Savings	See Below	See Below

Note: GF=General Fund

Municipal Impact:

Municipalities	Effect	FY 26 $	FY 27 $
All Municipalities	Potential Savings	None	See Below
All Municipalities	Potential Revenue Loss	Up to $59,150	Up to $59,150
All Municipalities	Potential Cost	See Below	See Below

Explanation

The bill results in various savings to the Office of Policy and other impacts to municipalities described below by section.

Section 1 requires municipalities to certify to OPM in the preceding fiscal year amounts expended for project funded via Local Capital Improvement (LoCIP). Failure to submit this information results in a penalty of $100 forfeited from the provided funds. This may result in a potential cumulative revenue loss to municipalities of up to $16,900 annually beginning in FY 26 and corresponding savings to OPM.

Section 2 requires municipalities to annually submit information to OPM regarding the manufacturing machinery and equipment property tax exemptions that were approved for the prior assessment year.

Failure to submit this information results in a penalty of $250 forfeited. This may result in a potential cumulative revenue loss to municipalities of up to $42,250 annually beginning in FY 26 and corresponding savings to OPM.

Section 3 requires assessors to use a uniform personal property valuation method beginning in FY 26. This valuation method is allowed, rather than required, under current law. Any impact to municipalities will be dependent on how the personal property would have otherwise been valued. This will have no impact on the municipalities that already use this method of valuation.

Section 4 eliminates OPM's authority to approve certain abatements and instead requires a municipal abatement committee to approve the abatements. This may result in a potential cost to municipalities beginning in FY 26 to the extent they require additional resources to establish an abatement committee. This may result in a potential savings to OPM beginning in FY 26 associated with no longer having to review and approve these abatements. This may also result in a potential revenue gain or revenue loss to municipalities to the extent more or less abatements are approved.

Section 5 extends the deadline under which a municipality must transmit its digital parcel file to its regional council of government or to OPM. This does not result in an impact to the state or municipalities.

Section 6 eliminates a requirement beginning in FY 27 that municipalities must annually certify to OPM information on zoning regulations related to family and group childcare homes. This may result in a potential savings to OPM and municipalities beginning in FY 27 to the extent few resources are required as a result of eliminating this provision.

Section 7 requires homeowners requesting an exemption of the Circuit Breaker Program application deadline to file the request with the municipal assessor instead of OPM. This does not result in a fiscal impact as municipalities have the resources necessary to meet this

requirement.

Section 8 requires municipal assessors to notify taxpayers about increases in their property tax assessments even if a revaluation notice is sent as well. This may result in a potential cost to municipalities beginning in FY 26 associated with printing and mail service to the extent more assessment increase notices are sent.

Sections 9 and 10 allow OPM to send certain notices to municipalities by email instead of certified mail. This may result in a savings to OPM beginning in FY 26 associated with fewer printing and mail service costs.

Sections 11 and 12 change the requirements for members of the Assessor Certification Committee and Tax Collector Certification Committee. This is not anticipated to result in a fiscal impact to the state or municipalities.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation and the number of penalties imposed on municipalities.

OLR Bill Analysis

sSB 1343

AN ACT CONCERNING THE RECOMMENDATIONS OF THE INTERGOVERNMENTAL POLICY AND PLANNING DIVISION WITHIN THE OFFICE OF POLICY AND MANAGEMENT.

SUMMARY

This bill requires, rather than allows, assessors to use a uniform personal property valuation method set in the law. It also makes various changes in laws on:

1. certain municipal filings with the Office of Policy and Management (OPM);
2. OPM's role in administering certain property tax exemptions;
3. the notification assessors must provide taxpayers about assessment increases; and
4. the committees charged with establishing programs and procedures for the training, examination, and certification of tax assessors and collectors.

Additionally, the bill requires that, when the OPM secretary notifies a municipality that OPM is revaluing a Payment In Lieu of Taxes-eligible property in the municipality, he must send the notice by email, rather than by certified or registered mail (§§ 9 & 10).

EFFECTIVE DATE: July 1, 2025, except the provisions on digital parcel filings and property valuations take effect October 1, 2025, and the latter is applicable to assessment years starting on and after that date.

§ 3 — MANDATORY PROPERTY TAX VALUATION AND DEPRECIATION SCHEDULE

By law, personal property must be assessed at 70% of its present true and actual value (i.e. fair market value). Current law sets a valuation method, including depreciation schedules, that municipalities may adopt to value most types of personal property. The bill instead requires municipalities to use this method. (In practice, most municipalities already use it.)

By law, this method generally requires assessors to value personal property based on its acquisition or development cost (plus certain additional costs, like for installation), and then depreciate it based on its property type and age, according to statutory schedules. Motor vehicles, videotapes, horses and other taxable livestock, electric cogenerating equipment, and property belonging to a public service company are excluded from this valuation and depreciation method. Unchanged by the bill, if the assessor determines that the depreciation schedule does not reflect an item's fair market value, he or she must adjust it and taxpayers may appeal their assessments.

§§ 1, 2, 5 & 6 — OPM NOTICE AND FILING REQUIREMENTS

New Penalty for Failing to File LoCIP Report (§ 1)

Under the bill, municipalities that fail to comply with the Local Capital Improvement Project (LoCIP) grant reporting requirement in existing law are subject to a $100 penalty. Under existing law, unchanged by the bill, municipalities must annually, by September 1, submit to the OPM secretary a report describing the grant funds it spent on each eligible capital improvement project in the prior fiscal year.

The bill also requires that the municipality's chief executive officer certify the report.

New Penalty for Failing to File MM&E Exemption Information (§ 2)

By law, assessors must annually submit to the OPM secretary, by May 1, a form containing certain information about the manufacturing machinery and equipment ("MM&E") property tax exemptions that were approved for the prior assessment year. Under the bill, municipalities that do not submit this form are subject to a $250 penalty.

Changed Digital Parcel Filing Deadline (§ 5)

The bill changes the deadline by which each municipality must annually transmit its digital parcel file (i.e. assessor property boundaries) to its regional council of government (COG), or OPM if it does not belong to a COG, from May 1 to September 1. It correspondingly changes, from July 1 to October 1, the date by which the COGs must report to the OPM secretary and Planning and Development Committee on the municipalities that failed to provide their digital parcel files or do not have them.

Elimination of the Child Care Home Zoning Compliance Filing (§ 6)

The bill terminates the requirement that municipalities annually certify to OPM (1) that their zoning regulations do not restrict family and group child care homes in a way the law prohibits (e.g., by barring them from residential zones or requiring they get a special permit) or (2) the time frame within which they will bring their zoning ordinances into compliance. Under the bill, the certification requirement terminates after the December 1, 2025, filing deadline.

§§ 4 & 7 — MUNICIPAL OVERSIGHT OF CERTAIN PROPERTY TAX EXEMPTIONS

Approval of Tax Abatement for the Poor and Railroads (§ 4)

Existing law requires municipalities to obtain approval from their standing abatement committees before abating or waiving property taxes or interest assessed on (1) people who are poor and cannot pay and (2) railroad companies in bankruptcy reorganizations.

Under current law, if the community does not have a standing abatement committee, the OPM secretary may approve the abatement. The bill eliminates the OPM secretary's authority to approve these abatements.

Requests for Circuit Breaker Program Filing Extensions (§ 7)

The bill requires homeowners requesting an extension of the Circuit

Breaker Program application deadline to file the request with the municipal assessor, rather than the OPM secretary as current law requires.

§ 8 — NOTICE OF ASSESSMENT INCREASE AFTER REVALUATION

When setting the grand list for a given assessment year, the law generally requires assessors to notify taxpayers about increases in their property assessments. The bill removes an exception to this requirement that allows a revaluation notice to be sent in lieu of this assessment increase notice, thus requiring assessors to send these notices any time assessments increase.

By law, assessment increase notices generally must include (1) the property's gross and net valuation and exemptions before and after the increase and (2) information on how taxpayers can appeal their assessments. Revaluation notices apply only to real property and must indicate the property's value before and after revaluation, state that the taxpayer has the legal right to appeal the new assessment, and explain how he or she may do so. Both must be sent no earlier than October 1 and no later than 10 days after the assessors sign the grand list.

§§ 11 & 12 — COMMITTEES CERTIFYING TAX ASSESSORS AND COLLECTORS

The bill removes the requirement that one member of the Certified Connecticut Municipal Assessor Committee (CCMA) and one member of the Certified Connecticut Municipal Collector Committee be an OPM employee and instead requires the OPM secretary, or someone the secretary designates, be a member. The bill also makes additional separate, but similar, changes to these committees.

Assessor Certification Committee (§ 11)

In conformance with existing regulations, the bill specifies that CCMA may recommend applicants for a I or II designation (presumably this means a CCMA I or CCMA II designation). The bill also requires that all committee members, except the OPM secretary or designee, have a CCMA II designation, rather than any CCMA certification. Any

member who is required to have this designation but does not ceases to be a member after July 1, 2025. Unchanged by the bill, these members must also be employed by municipalities in positions involved with tax assessments.

Tax Collector Certification Committee (§ 12)

With respect to the Certified Connecticut Municipal Collector Committee, the bill requires that each committee member, other than the secretary or his designee, be (1) employed by a municipality in a position related to collecting property taxes and (2) certified as a tax collector under the law. The secretary must appoint a replacement for the remainder of the term of any member who ceases to be certified.

BACKGROUND

Related Bill

HB 7001, favorably reported by the Planning and Development Committee, specifies the methods municipal assessors must use to value retail properties for property tax purposes.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute
Yea 20 Nay 0 (03/07/2025)