Planning and Development Committee
JOINT FAVORABLE REPORT

Bill No.: SB-1343
Title: AN ACT CONCERNING THE RECOMMENDATIONS OF THE INTERGOVERNMENTAL POLICY AND PLANNING DIVISION WITHIN THE OFFICE OF POLICY AND MANAGEMENT.
Vote Date: 3/7/2025
Vote Action: Joint Favorable Substitute
PH Date: 2/28/2025
File No.: 289

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SPONSORS OF BILL:

Planning and Development Committee

REASONS FOR BILL:

This bill seeks to implement several changes to municipal tax administration and reporting procedures. It introduces fines for municipalities that fail to submit required reports and forms to the Office of Policy and Management (OPM). It also mandates that municipalities must assess tangible personal property—excluding motor vehicles—according to existing statutory valuation provisions. The proposal eliminates the requirement for municipalities to submit zoning compliance statements after December 1, 2025. Additionally, it shifts the responsibility for receiving applications for certain tax benefits from the Secretary of OPM to local municipal assessors. It also modifies the composition and responsibilities of committees that oversee training and procedures for municipal assessors and tax collectors. Finally, the proposal includes technical adjustments to laws governing local capital improvement grant reporting, the approval process for certain tax abatements, the submission schedule for digital parcel files, the notification process for property valuation increases, and how OPM communicates certain information to municipalities.

The Substitute Language has a few language changes which seek to provide more clarity. In Sections 9 and 10 regarding property valuation reporting, the substitute language continues to reflect the updated method of notification to municipalities via electronic mail rather than registered/certified mail. In Section 11, the substitute language clarifies that all non-secretary committee members must be certified Connecticut municipal assessors and employed by a municipality. In Section 12, the substitute language requires all voting members except the secretary or designee, to be certified municipal collectors and municipal employees. It also clarifies causes for revocation and the certification timeline.

RESPONSE FROM ADMINISTRATION/AGENCY:

Martin L. Heft, Undersecretary of the Office of Policy, and Management
Heft offers his support of SB 1343, while highlighting a few provisions, as stated below.

- **Sections 1 & 2:** Add enforcement mechanisms for municipalities that fail to file required reports (LoCIP and manufacturing equipment reports), aligning them with other reporting standards. Notably, 27 LoCIP reports, and 13 manufacturer reports were late in 2024.

- **Section 3:** Establishes a statewide standard depreciation schedule for personal property assessments to ensure uniformity and transparency. Only Tolland and West Hartford use a different schedule.

- **Section 4:** Remove OPM from tax abatement decisions, leaving control to local authorities. OPM has only processed one request since 2014.

- **Section 5:** Aligns reporting dates for digital parcel files and assessor data for consistency.

- **Section 6:** Ends annual municipal reporting on family care homes to OPM after 2025.

- **Section 7:** Shifts extension request authority for the circuit breaker tax relief program from OPM to local assessors.

- **Section 8:** Removes contradictory language from the rand list publication statutes related to exemptions during revaluation years.

- **Sections 9 & 10:** Modernize notification requirements for state grants to municipalities and private colleges/hospitals by allowing email instead of certified mail.

- **Sections 11 & 12:** Clarify roles and appointments for tax assessor and collector certification committees, including designation requirements and Secretary designee language.

  Overall, he supports SB 1343 to improve efficiency, uniformity, and clarity in local government procedures while reducing outdated or unnecessary state oversight.

NATURE AND SOURCES OF SUPPORT:

None expressed.

NATURE AND SOURCES OF OPPOSITION:

John Chaponis, Former Member of the Connecticut Certified Municipal Assessors (CCMA)
Chaponis opposes SB 1343—specifically, sections 11 and 12. He argues that these sections propose allowing a politically appointed official, such as the Secretary of OPM or their

designee, to serve on the CCMA committee without holding the required CCMA II certification. He believes this creates a conflict of interest, particularly if the appointee gains access to certification exams and answer keys, which could compromise the integrity of the process. He cites a past example where an OPM undersecretary attempted to take the exam twice, raising concerns about potential misuse of exam access. He objects to language in Section 11 that would shift authority over certification criteria from the CCMA committee to the Secretary of OPM. He believes this opens the door to political interference in the certification process and could undermine fairness in taxation. He urges lawmakers to remove Sections 11 and 12 from the bill, calling them unnecessary and problematic.

Randy Collins, Associate Director of Policy, The CCM
CCM opposes 3 specific sections of the bill, as listed below:

- **Section 1** proposes a $100 fine on municipalities for not submitting a certified LoCIP (Local Capital Improvement Programs) report by their Chief Financial Officer. CCM believes this penalty is unnecessary and not reflective of a widespread issue.

- **Section 2** suggests a $250 fine for municipalities that fail to report certain property tax exemptions. Again, CCM sees no evidence of significant noncompliance and is open to working collaboratively with OPM if a problem does exist.

- **Section 11** grants the Secretary of OPM sole authority to determine criteria for certified Connecticut municipal assessor (CCMA I) designations. CCM opposes this, arguing that the local property tax assessment process should involve collaborative input and not be left to the discretion of one individual.

CCM urges the Planning and Development Committee to remove Sections 1 and 2 and amend Section 11 before passing the bill.

Raphael L. Podolsky, Attorney, Connecticut Legal Services
Podolsky writes in opposition specifically to Section 6 of SB 1343, as it deletes from the Childcare Zoning Act the annual requirement for certification that each town's ordinance complies with state zoning laws. He believes it is important to keep this requirement, at least for towns that have not provided an honest, good-faith certification of compliance.

He notes that discrimination against licensed childcare in residential homes and apartments is not new and dates to at least the 1980s. As of 2023, towns must annually certify compliance or provide a timeline for compliance. This encourages towns to review and align their zoning ordinances without imposing penalties. He believes eliminating this requirement would reduce pressure on towns to comply and could allow discriminatory zoning practices to persist. He believes Section 6 should be deleted or amended to maintain the accountability mechanism, especially for towns that have not yet complied.

Eli Sabin, Legislative Coordinator, CT Voices for Children
Sabin opposes the removal of an important accountability and transparency mechanism built into a childcare accessibility law passed in 2023. That law prohibited towns from using zoning to block homeowners from providing childcare in residential neighborhoods and required towns to submit an annual report to OPM describing their compliance. Furthermore, suggests that instead of a blanket removal of the annual reporting requirement, Section 6 should be amended so that the requirement is removed only for towns that comply and retained for

towns that have not yet complied. This change would reduce administrative burden for towns following the law while maintaining accountability for those that are not.

Walter Topliff, Former CCMA Committee Chair
Topliff, writes in opposition for several reasons. He expresses concern about a conflict of interest, as the bill would allow the Secretary of OPM or their designee, who may not hold CCMA certification, to serve on the committee and access sensitive exam materials. Topliff believes only certified individuals should be involved in certifying others.

He also notes Section 11 would strip the CCMA committee of its authority to determine who meets certification eligibility and give it to the OPM Secretary. He fears this could result in individuals being certified without meeting current standards, ultimately undermining the credibility of the certification process and trust in fair and professional property taxation in Connecticut.

Overall, he urges legislators to remove Sections 11 and 12 to preserve the integrity and credibility of the CCMA certification system.

NATURE AND SOURCES OF GENERAL COMMENTS:

Jade Thomas, Policy Specialist, Our Kin

Thomas offered some general comments regarding section 6 of SB 1343. Thomas says that section 6 negates the legislation of HB 6590, which became Public Act 23-142 and was passed in 2023. Now under statute, local zoning regulations are prohibited from treating family and group childcare homes located in a residence differently than other single or multi-family dwelling. As a part of this change municipalities are required to submit a sworn statement each year to the Office of Policy and Management with information about their compliance or when they intend to bring their zoning ordinances into compliance. It is Our Kin's belief that this mandate holds municipalities accountable for meeting state statute, and that is why they hope that the committee will consider modifications to section 6 of SB 1343.

Reported by: Shay Richards **Date: 4/29/2025**