General Assembly

Raised Bill No. 1556

January Session, 2025

LCO No. **7053**

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT ESTABLISHING THE CONNECTICUT APPEALS BOARD FOR PROPERTY VALUATION.

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

Section 1. (NEW) (*Effective from passage*) (a) There is established a Connecticut appeals board for property valuation, which shall be within the Office of Policy and Management for administrative purposes only, to hear appeals upon the application of any person claiming to be aggrieved by an action of a municipal assessor with respect to the assessment list for the assessment year commencing October 1, 2025, or any assessment year thereafter.

(b) (1) The Connecticut appeals board for property valuation shall consist of five members appointed by the Governor, with the advice and consent of both houses of the General Assembly. Four of the members shall each have not less than ten years' experience related to the appraisal or assessment of real and personal property, with at least three years of such experience immediately preceding such appointment having been attained primarily in the state. One member, appointed by

the Governor as the chairperson of said board, shall be a member of the bar of the state who has engaged in the practice of law for not less than ten years and has substantial experience, as determined by the Governor, related to the appraisal or assessment of real and personal property. The Governor shall not appoint more than three members of the same political party as the Governor to said board.

(2) All initial appointments to said board shall be made not later than September 1, 2025. (A) The initial terms of two members, one of whom shall be the chairperson of said board, shall terminate on September 1, 2031, regardless of when the initial appointments were made, (B) the initial terms of two members shall terminate on September 1, 2030, regardless of when the initial appointments were made, and (C) the initial term of one member shall terminate on September 1, 2029, regardless of when the initial appointment was made. Subsequent terms shall be for six years. Any vacancy shall be filled by the Governor. Any vacancy occurring other than by expiration of term shall be filled for the balance of the unexpired term. Three members of the board shall constitute a quorum for the transaction of any business of said board.

(3) The members of said board shall serve on a full-time basis and shall receive an annual salary equivalent to ninety per cent of the annual salary of a judge of the Superior Court under section 51-47 of the general statutes, except that the chairperson of said board shall receive an annual salary equal to the annual salary of a judge of the Superior Court under said section.

(4) No member of said board shall, during the term of such member's appointment, (A) act as an attorney, an assessor, an appraiser, an accountant or a counselor in any matter related directly or indirectly to the substance of a matter before said board, any court in the state or any municipal assessor in the state, or (B) participate in any action of said board related to any matter with respect to which such member has previously participated in any manner as an attorney, an assessor, an appraiser, an accountant or a counselor.

(5) Any member of said board may be removed upon (A) the recommendation of the Governor, subject to approval by a majority vote of each house of the General Assembly, or (B) the recommendation of any member of the General Assembly, subject to approval by a vote of at least two-thirds of each house of the General Assembly.

(6) (A) Prior to said board accepting any applications under subsection (c) of this section, the chairperson of said board shall notify the Secretary of the Office of Policy and Management of the date said board will begin accepting such applications. The secretary shall certify such date and notify the chief executive officer of each municipality of such date.

(B) All boards of assessment appeals shall continue to operate until such certified date and any matter pending before any such board shall be transferred to the Connecticut appeals board for property valuation, provided any decision made by a board of assessment appeals prior to such certified date shall be valid.

(c) (1) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 of the general statutes and who is bound under the terms of such lease to pay property taxes on such property, claiming to be aggrieved by an action of a municipal assessor with respect to the assessment list for the assessment year commencing October 1, 2025, or any assessment year thereafter, may make application, not later than two months after the date of such action, in the nature of an appeal therefrom to the Connecticut appeals board for property valuation. The application shall be accompanied by a citation to the municipality to appear before said board and a filing fee to be determined pursuant to regulations adopted in accordance with the provisions of chapter 54 of the general statutes.

(2) Any such appeal from the action of a municipal assessor shall be an original proceeding and heard de novo by said board. Such appeal shall not be limited to the arguments, issues and evidence presented to

the municipal assessor or such assessor's designee.

(3) The pendency of such application shall not suspend an action by the municipality to collect not more than seventy-five per cent of the tax assessed.

(A) If, during the pendency of such application, a new assessment year begins, the applicant may amend such application as to any matter therein, including an appeal related to such new assessment year, that is affected by the inception of such new year and such applicant need not appear before the municipal assessor to make such amendment effective.

(B) If, during the pendency of such application, it appears to said board that any portion of the action of the municipal assessor that is being appealed is not affected by the issues raised in such appeal, said board may, on a motion or on its own motion, render a judgment directing compliance by the taxpayer with that portion not affected by such appeal.

(d) The Connecticut appeals board for property valuation shall, upon receipt of an application under subsection (c) of this section, hold a hearing on such application. Notice of the hearing shall be provided to the applicant and the municipal assessor, by certified mail or, with the consent of the applicant, by electronic mail, not later than twenty-one days before such hearing. Whenever the application is related to property for which the assessed value is less than one million dollars or that is a real estate parcel used exclusively for a single-family residential dwelling, the chairperson of said board may assign such application to a single member of the board for purposes of the hearing. Upon completion of the hearing, the assigned member shall submit findings and determinations related to such application to the entire membership of said board for its consideration. All hearings of said board shall be held in the city of Hartford, except that hearings may be held at other locations in the state at the discretion of said board. Hearings may be

conducted by telephonic, video or other conferencing platforms, with the consent of the applicant.

(e) The Connecticut appeals board for property valuation shall issue a decision affirming, modifying or reversing the action of the municipal assessor not later than ninety days after the hearing and shall send a copy of such decision to the applicant and the municipal assessor by certified mail or, with the consent of the applicant, by electronic mail. Such decision shall include said board's findings and conclusions of law. If said board determines during a hearing that any taxable property has been omitted from the grand list by a municipal assessor, said board may add such taxable property to the grand list of such municipality in accordance with the provisions of section 12-115 of the general statutes, as amended by this act.

(f) Any party aggrieved by a decision of the Connecticut appeals board for property valuation may appeal in accordance with the provisions of section 2 of this act.

(g) The Connecticut appeals board for property valuation shall not consider any application filed by any person that has an application filed with the Superior Court concerning the action of a board of tax review or board of assessment appeals with respect to the assessment list for any assessment year commencing prior to October 1, 2025, so long as the application filed with the Superior Court remains pending, if the application filed with said board is based on essentially the same facts and questions of law as are contained in the application before the Superior Court.

(h) The Connecticut appeals board for property valuation shall provide any information concerning applications filed with and hearings conducted by said board that the Secretary of the Office of Policy and Management requires to carry out the secretary's duties under chapter 203 of the general statutes.

(i) The Connecticut appeals board for property valuation shall adopt

regulations, in accordance with the provisions of chapter 54 of the general statutes, to establish requirements for the operational processes of said board, including the commencement of proceedings, prehearing conferences, motion practice, required discovery, the conduct of hearings, the treatment of and penalties for frivolous applications, the fee to be charged, if any, for filing an application and any other matters said board deems necessary to implement the provisions of this section. Said board may waive any filing fee established pursuant to this subsection for good cause.

(j) Commencing in calendar year 2027 and annually thereafter, the Connecticut appeals board for property valuation shall submit a report, in accordance with the provisions of section 11-4a of the general statutes, to the joint standing committees of the General Assembly having cognizance of matters relating to local governments and finance, revenue and bonding, setting forth, for the preceding calendar year, the number of applications received by said board, the municipalities for which such applications were filed, the number of hearings held by said board, the number of decisions issued by said board and the outcomes of such decisions and any other information said board deems relevant to its duties.

Sec. 2. (NEW) (*Effective upon the date certified by the Secretary of the Office of Policy and Management that the Connecticut appeals board for property valuation will begin accepting applications*) (a) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 of the general statutes and who is bound under the terms of such lease to pay property taxes on such property, claiming to be aggrieved by an action of a municipal assessor may make application, not later than two months after the date of the mailing of notice of such action, in the nature of an appeal therefrom to the superior court for the judicial district in which such municipality is situated, which shall be accompanied by a citation to such municipality to appear before such court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and

returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the applicant a bond or recognizance to such municipality, with surety, to prosecute the application to effect and to comply with and conform to the orders and decrees of the court in the premises. Any such application shall be a preferred case, to be heard, unless good cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. The pendency of such application shall not suspend an action by such municipality to collect not more than seventy-five per cent of the tax so assessed or not more than ninety per cent of such tax with respect to any real property for which the assessed value is five hundred thousand dollars or more, and upon which such appeal is taken. If, during the pendency of such appeal, a new assessment year begins, the applicant may amend the application as to any matter therein, including an appeal for such new year, that is affected by the inception of such new year and such applicant need not appear before the municipal assessor to make such amendment effective.

(b) The court shall have power to grant such relief as to justice and equity appertains, upon such terms and in such manner and form as appear equitable and, if the application appears to have been made without probable cause, may tax double or triple costs, as the case appears to demand. Costs may be taxed upon all such applications at the discretion of the court. If the assessment made by the municipal assessor is reduced by the court, the applicant shall be reimbursed by the municipality for any overpayment of taxes, together with interest and any costs awarded by the court or, at the applicant's option, shall be granted a tax credit for such overpayment, interest and any costs awarded by the court. Upon motion, the court shall, in the event of such overpayment, enter judgment in favor of such applicant and against such municipality for the whole amount of such overpayment, less any lien recording fees incurred under sections 7-34a and 12-176 of the general statutes, together with interest and any costs awarded by the court. The amount to which the assessment is so reduced shall be the

assessed value of such property on the grand lists for succeeding years until the municipal assessor finds that the value of the applicant's property has increased or decreased.

This act shall take effect as follows and shall amend the following sections:		
Section 1	*from passage*	New section
Sec. 2	*upon the date certified by the Secretary of the Office of Policy and Management that the Connecticut appeals board for property valuation will begin accepting applications*	New section

Statement of Purpose:

To establish the Connecticut appeals board for property valuation to hear property tax appeals in lieu of boards of assessment appeals.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]