



Acts Affecting Municipalities

By: Julia Singer Bansal, Senior Legislative Attorney
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Notice to Readers

This report provides summaries of new laws (public acts and special acts) and a resolution significantly affecting the municipalities enacted during the 2022 legislative session. OLR's other Acts Affecting reports, including Acts Affecting Education, Acts Affecting Crime and Public Safety, and Acts Affecting Town Clerks and Elections, are, or will soon be, available on OLR's website: <https://www.cga.ct.gov/olr/actsaffecting.asp>.

Each summary indicates the public act (PA), special act (SA), or resolution act (RA) number. Not all provisions of the acts are included. The report does not include vetoed acts unless the veto was overridden. Complete summaries of public acts are, or will soon be, available on OLR's website: <https://www.cga.ct.gov/olr/olrpasums.asp>.

Readers are encouraged to obtain the full text of acts that interest them from the Connecticut State Library, House Clerk's Office, or General Assembly's website: <http://www.cga.ct.gov>.

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Alcohol & Cannabis

Cannabis Density Cap Elimination

A new law eliminates the density cap provisions that (1) until June 30, 2024, limited the number of retailers and micro-cultivators in proportion to the number of municipal residents (one of each for every 25,000 residents) and (2) after July 1, 2024, allowed the Department of Consumer Protection (DCP) commissioner to set a cap ([PA 22-103](#), § 9, effective upon passage).

Cannabis Gifting, Sales, and Transfers

A new law specifies when cannabis may be gifted, sold, or transferred, including prohibiting these actions to induce a donation, to gain entry to a location, or as part of certain giveaways. The law subjects violators to penalties, including up to a \$1,000 municipal fine that a municipality may establish by ordinance. The law allows any police officer or other person the municipal chief executive authorizes to issue a citation for violations ([PA 22-103](#), §§ 2 & 3, effective upon passage).

Festival Permit

A new law establishes a new festival permit that allows a festival sponsor to organize and sponsor a festival in Connecticut by inviting eligible alcoholic liquor manufacturers to participate for up to four consecutive days. But the law allows any municipality to prohibit, by ordinance or zoning regulation, festivals in the municipality. Municipalities may also require festival sponsors to ensure restrooms and food are available ([PA 22-56](#), § 1, effective upon passage).

Economic Development

CRDA's Solicitation of Private Investments

Under a new law, the Capital Region Development Authority (CRDA) may solicit private investment funds from businesses to finance any capital city project or other project CRDA undertakes. These investments must be made on equivalent or substantially similar terms and conditions as the investments CRDA makes for the project, as set by CRDA's board of directors, except CRDA may give the private investments repayment priority.

The new law allows businesses to make these private investments even if an employee, officer, director, or shareholder of the business is a CRDA board member, so long as the member recuses himself or herself from any board deliberation, action, or vote on the project that is specific to the business ([PA 22-118](#), §§ 469 & 470, effective October 1, 2022).

Enterprise Zone Designation

By law, the Department of Economic and Community Development (DECD) commissioner may remove an enterprise zone's designation if the zone area no longer meets the designation criteria. A new law prohibits the commissioner from doing so if the number of residents in the zone with incomes below the poverty level has not been reduced by at least 75% from the date the zone was originally approved, based on the most recent U.S. census ([PA 22-118](#), § 465, effective upon passage).

Office of Community Economic Development Assistance

A new law establishes the Office of Community Economic Development Assistance within DECD to provide technical, investment, and grant assistance to eligible community development corporations (CDCs). Among other things, the act requires the office, within available appropriations, to (1) identify target areas in the state based on specified economic indicators, (2) certify new and existing CDCs that serve these areas and meet certain other criteria, and (3) administer a grant program for projects the certified CDCs undertake in target areas. It authorizes up to \$50 million in state bonds for DECD to fund the office's operations and the new grant program ([PA 22-118](#), § 361, effective July 1, 2022).

Employees

Captive Audience Meetings

This year the legislature enacted a law that generally prohibits employers, including the state's municipalities, from penalizing an employee or threatening to do so because the employee refused to attend employer-sponsored meetings, listen to speech, or view communications primarily intended to convey the employer's opinion about religious or political matters (i.e., "captive audience meetings").

The "political matters" covered by the prohibition relate to (1) elections for political office; (2) political parties; (3) proposals to change legislation or regulation; and (4) decisions to join or support a political party or political, civic, community, fraternal, or labor organization. However, the new law makes certain exceptions that allow employers to communicate information required by law or that the employees need to perform their jobs ([PA 22-24](#), effective July 1, 2022).

Prevailing Wage Enforcement

A new law changes the penalties for prevailing wage job contractors and subcontractors that knowingly or willfully fail to pay their workers the required prevailing wage. It requires the labor commissioner to issue a citation to these violators and allows her to impose a \$5,000 fine for each violation. Prior law required her to issue fines ranging from \$2,500 to \$5,000.

The new law also changes the debarment penalties that prohibit a contractor or subcontractor that violated the prevailing wage law from contracting with the state or its municipalities. Generally, it (1) allows the labor commissioner to refer knowing and willful violators for debarment, rather than requiring debarment for a certain period (as prior law did), and (2) broadens the debarment penalty to also cover contractors and subcontractors who enter into certain settlements with the commissioner to resolve claims for prevailing wage violations ([PA 22-17](#), effective July 1, 2023).

Re-employment of Connecticut Municipal Employees Retirement System (CMERS) Retirees

This session, the legislature passed a law that removes limitations on the amount of a time a retiree of a CMERS-participating municipality may be re-employed by the same or any other participating municipality and continue to receive his or her pension payments. Under it, these retirees may work in a CMERS-participating municipality for any number of hours per week or months per year so long as he or she does not participate (i.e., receive credit) in the retirement system during this period of re-employment.

The new law also explicitly authorizes retired members of a CMERS-participating police or fire department to accept employment with any participating school district, including a regional district, in a public safety position and continue to receive pension payments as long as they do not further earn additional retirement credit ([PA 22-39](#), § 1, effective October 1, 2022).

Environment & Energy

Climate-Smart Agriculture and Forestry Practices

A new law authorizes the state agriculture commissioner to pay or reimburse certain entities (i.e., a municipality, nonprofit organization, soil and water conservation district, or UConn Extension Services) for services designed to increase the number of farmers implementing climate-smart agriculture and forestry practices (e.g., activities that store carbon, improve soil health, and reduce greenhouse gas emissions) ([PA 22-118](#), §§ 145-146, effective October 1, 2022).

Gas Cylinder Stewardship Program

This session, the legislature added gas cylinders used for personal, family, or household use to the list of discarded products to be managed by a statewide product stewardship program. Under the new law, gas cylinder producers must be part of an approved and implemented stewardship program by October 1, 2025. Those who are not are prohibited from supplying, selling, or offering gas cylinders for sale in Connecticut.

As with the state's other stewardship programs, the gas cylinder program must minimize public sector involvement (e.g., by the state or municipalities) in managing the discarded products. The new law includes audit and reporting requirements and allows the Department of Energy and Environmental Protection (DEEP) to assess a reasonable administrative fee and civilly enforce program requirements ([PA 22-27](#), effective July 1, 2022).

Green Bank's C-PACE Program

A new law expands the types of projects that the Connecticut Green Bank's Commercial Property Assessed Clean Energy Program (C-PACE) may finance to include installing zero-emission vehicle refueling infrastructure and resilience improvements on qualifying commercial real property. Generally, C-PACE secures financing from third-party capital providers for certain energy improvement projects and the property owner repays the costs through an assessment on the property, backed by a lien, in participating municipalities ([PA 22-6](#), effective October 1, 2022).

Notice of Pesticide Applications to Private Lakes and Ponds

A new law eliminates the requirement that pesticide application businesses provide newspaper notice of a pesticide application to a private lake or pond with more than one shoreline property owner. Instead, shoreline owners or tenants must generally be directly notified beforehand by telephone, mail, personal notice, or leaving a conspicuous notice. This new law also requires DEEP to give a public official all information it has about a scheduled or made pesticide application when the official asks about it ([PA 22-83](#), effective October 1, 2022).

Salt Applicator Training Program

Provisions in the budget implementer act (1) require DEEP and DOT to work with UConn's Training and Technical Assistance Center (T2 Center) to conduct certain training for state, municipal, and private roadside applicators on winter maintenance (including the use of sodium chloride). Either DEEP and DOT or T2 Center personnel must provide the training, which must occur at least once in each county, and DEEP and DOT must provide the regional councils of governments with information about it ([PA 22-118](#), § 139, effective October 1, 2022).

Sodium Chloride Reporting System

A provision in the budget implementer act requires local health districts to establish electronic reporting systems for owners of homes or wells that are directly damaged by sodium chloride run-off. It also (1) requires the health departments to submit the reports from the previous calendar year to the Office of Policy and Management (OPM) and (2) allows OPM to identify financial resources to help the owners with related remediation, mitigation, or repair costs ([PA 22-118](#), § 141, effective upon passage).

Solid Waste Management Working Group

A new law creates a working group to study solid waste management in the state and recommend a strategic plan for both short-term and long-term management and disposal of solid waste. Group members include, among others, the DEEP commissioner (or her designee), an official from a municipality that belongs to the Connecticut Conference of Municipalities, an official from a town that belongs to the Connecticut Council of Small Towns, and a member of the National Waste and Recycling Association. The group must submit its report to the Environment and Energy and Technology committees by January 1, 2023 ([SA 22-11](#), effective upon passage).

Sustainable Materials Management Program

A new law requires the DEEP commissioner to establish and administer a sustainable materials management program to support solid waste reduction. The program must support programs and projects that promote affordable, sustainable, and self-sufficient waste management in the state by reducing solid waste generation or diverting it from disposal. It's funding may be used for grants, revolving loans, technical assistance, consulting services, and waste characterization studies that support those programs and projects implemented by entities that include municipalities, nonprofits, and regional waste authorities ([PA 22-118](#), §§ 163-167, effective October 1, 2022).

Grants, Aid, and Municipal Finance

30-Year Municipal Bonds

A new law (1) makes permanent a temporary authorization allowing municipalities to issue bonds with a term of up to 30 years (rather than 20 years, as is generally allowed) and (2) extends a corresponding temporary authorization for refunding bonds, by five years, until July 1, 2027 ([PA 22-118](#), §§ 463-464, effective July 1, 2022).

Fiscally Distressed Municipalities

Recent legislation changes the criteria for designating, and ending the designation of, municipalities as tier I, II, III, or IV for purposes of state fiscal oversight and control by the Municipal Finance Advisory Commission or Municipal Accountability Review Board, as applicable. In doing so, it generally establishes new criteria for detecting municipal fiscal distress ([PA 22-35](#), effective October 1, 2022).

Grant Program for Purchasing Eligible Body and Dashboard Cameras and Related Equipment and Services

A new law extends, through FY 23, the OPM-administered municipal grant program for costs associated with purchasing eligible police body cameras, digital data storage devices or services, and certain dashboard cameras. By law, the grants are for up to 50% of the associated costs for distressed municipalities and up to 30% for all other municipalities ([PA 22-118](#), § 332, effective July 1, 2022).

Municipal Revenue Sharing Account (MRSA) Distribution Schedule

By law, OPM must distribute funds deposited in MRSA for municipal revenue sharing grants. This year's budget implementer requires that, beginning in FY 22, funds deposited to the account during a given fiscal year, or accrued to it for a fiscal year but received afterwards, be distributed by October 1 after the fiscal year's end ([PA 22-118](#), §§ 93-94, effective upon passage for the provision that applies to FYs 22 & 23, and July 1, 2022, for the provision that applies beginning FY 24).

Neglected Cemeteries

Legislation this year expands municipal authority to maintain neglected cemeteries and burial grounds, thereby expanding the purposes for which municipalities can use Neglected Cemetery Account Grant Program funds. Under the new law, municipalities may perform maintenance on neglected cemeteries regardless of whether a functioning cemetery association oversees them, and the work may include repairing and restoring stones ([PA 22-74](#), § 6, effective July 1, 2022).

Payments to Volunteer Fire Companies

A new law requires the state to pay volunteer fire companies for responding to calls on designated highways. Under this law, within available appropriations, the State Fire Administrator must pay \$500 per call to volunteer fire companies responding to calls on (1) limited access highways, (2) the Berlin Turnpike, and (3) the section of Route 8 in Beacon Falls within the Naugatuck State

Forest. The law also prohibits municipalities that provide funding to a volunteer fire company from reducing this funding because of these state payments ([PA 22-146](#), § 14, effective July 1, 2022).

Recreational Trail Funding

The budget implementer act authorizes up to \$3 million in bonding for DEEP to use for the bikeway, pedestrian walkway, recreational trail, and greenway grant program. By law, this program provides grants to certain entities, including municipalities, for such things as planning, design, acquiring land, and construction ([PA 22-118](#), § 335, effective July 1, 2022).

Resident State Trooper Fringe Funding

By law, a town participating in the resident state trooper program pays, among other things, 100% of the overtime costs and the portion of fringe benefits directly associated with these costs. Beginning FY 23, a new law increases, from 50% to 100%, the portion of the state employees' retirement system fringe recovery rate attributable to the unfunded liability of the system that the comptroller must annually pay ([PA 22-118](#), § 77, effective July 1, 2022).

Rural Speed Enforcement Grant Program

Beginning July 1, 2022, new legislation requires the Department of Emergency Services and Public Protection (DESPP), within available resources, to administer a grant program for speed enforcement activities on rural roads. Municipalities eligible for grants under the new law are those with a population of less than 25,000 and that have a law enforcement unit or resident state trooper. The law caps program grants at \$5,000 but allows eligible municipalities to receive up to 10 grants. DESPP must continue to award grants until all resources dedicated to the program are spent ([PA 22-118](#), § 78, effective upon passage).

Land Use & Building Code

Commission on Connecticut's Development and Future

By law, the commission must evaluate policies related to land use, conservation, housing affordability, and infrastructure and report to the Planning and Development, Environment, Housing, and Transportation committees. This session, the legislature extended the commission's second reporting deadline by a year, until January 1, 2024 ([PA 22-74](#), § 22, effective upon passage).

Noise Control Ordinances

A provision in an act from this session eliminates the DEEP commissioner's role in approving municipal noise control ordinances. Prior law required her approval before these ordinances could take effect. The new act also requires these ordinances to be at least as stringent as applicable federal and state noise requirements, instead of only needing the ordinances to conform to them ([PA 22-143](#), § 3, effective upon passage).

Outdoor Dining and Retail Operations

This session, the legislature:

1. extended by 13 months, until April 30, 2023, a law that broadly permits the continuation of as-of-right outdoor dining and retail activities authorized by the governor's executive orders during the pandemic; and
2. correspondingly delayed, from April 1, 2022, to May 1, 2023, the effective date of provisions requiring municipalities to allow, in perpetuity, outdoor dining as an as-of-right accessory use to a food establishment ([PA 22-1](#), effective upon passage, except the permanent outdoor dining accessory use authorization is effective May 1, 2023, & [PA 22-118](#), § 206, effective May 1, 2023).

State Building Code Variations List

A new law requires the Department of Administrative Services (DAS) commissioner to publish the biennial list of variations or exemptions from, or equivalent or alternate compliance with, the State Building Code on the department's website rather than sending the list to all local building officials and taking appropriate action to publicize the list ([PA 22-118](#), § 407, effective July 1, 2022).

State Plan of Conservation and Development (POCD)

The legislature adopted the 2018-2023 POCD this session ([HJR 107](#)). The POCD helps state agencies make decisions, including spending decisions, consistent with the state's development and conservation goals. Another new law specifies completion dates for the next revision cycle, requiring OPM to submit the 2025-2030 POCD to the legislature before the 2025 legislative session begins ([PA 22-71](#), effective upon passage).

Study of Ways to Encourage Students to Pursue Careers as Building Officials

A new law requires DAS's Office of Education and Data Management (OEDM), in consultation with others, to study options to encourage students to pursue careers as building officials, including developing (1) expanded community college coursework and programs to train students in this

field, (2) financial and other incentives, and (3) internship and apprenticeship programs in cooperation with municipalities and regional councils of governments. The findings and any legislative recommendations must be submitted to the Planning and Development Committee by January 1, 2023 ([SA 22-14](#), § 2, effective upon passage).

Working Group on Digitizing State Building Code Records

A new law requires the DAS commissioner to convene a working group to develop a standardized system for (1) scanning or digitizing records related to the State Building Code and (2) storing them in a publicly available, searchable online database. The working group must (1) identify funding sources to create and maintain the system and (2) consider best practices for using various digital file types, security protocols for their storage, and backing-up and recovering them. The working group must submit its findings and any legislative recommendations to the Planning and Development Committee by January 1, 2023 ([SA 22-14](#), § 1, effective upon passage).

Police, First Responders, and Public Safety

Accreditation Standards for Law Enforcement Units

The legislature made various changes to the minimum standards and practices for administering and managing law enforcement units, including eliminating a requirement that units obtain and maintain accreditation from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) by 2025. Instead, by 2026, units must either (1) be certified as meeting the requirements for all three state-accreditation tiers developed by the Police Officer Standards and Training Council (POST) or (2) meet a higher level of accreditation standards developed by CALEA ([PA 22-119](#), effective upon passage).

Boating Enforcement

Under a new law, the DEEP commissioner may disapprove local boating ordinances that are duplicative of state law or regulation. By law, municipalities may adopt local boating ordinances but must submit them to DEEP. The law already allows the commissioner to disapprove local boating ordinances for other reasons (e.g., if they are unreasonable or unnecessarily restrictive) ([PA 22-144](#), § 1, effective October 1, 2022).

Another provision in the new law requires the DEEP commissioner to establish a schedule of retention fees that lake authorities may keep for issuing fines to people who violate state boating laws. By law, any two or more municipalities that have a body of state water within their territorial limits may establish a lake authority by ordinance. The lake authority must cooperate with the DEEP commissioner to enforce boating laws on the water ([PA 22-144](#), § 3, effective July 1, 2022).

Firearms Permitting by Local Officials

A new law authorizes the chief executive officer of any municipality without a police chief to perform specified firearms permitting functions, rather than just a town's first selectman or borough's warden (e.g., issuing gun dealer and temporary state handgun permits). It also authorizes these municipal officers to designate the municipality's resident state trooper, or a state police officer from the State Police troop with jurisdiction over the municipality, to perform these functions ([PA 22-102](#), §§ 2-3 & 6-9, effective July 1, 2022).

Firefighters Cancer Relief Program

The legislature enacted a new law creating a funding source for the firefighters cancer relief account, which is used to provide wage replacement benefits to eligible paid and volunteer firefighters diagnosed with cancer. Beginning January 1, 2024, each town must contribute, by December 15 of each year, \$10 per paid or volunteer firefighter within the town's fire district or districts. However, the law only requires towns to contribute funds for firefighters who meet certain criteria and work experience, such as at least five years as an interior structural firefighter or a fire marshal, fire investigator, or fire inspector.

The law provides that an award from the fund does not create a presumption that the firefighter's cancer was work-related for purposes of workers' compensation ([PA 22-139](#), as amended, effective January 1, 2024, except provision that relief awards do not create a workers' compensation presumption is upon passage).

Juvenile Arrest, Detention, and Related Procedures and Records

A new law makes various changes to procedures when a juvenile is arrested after an alleged delinquent act, such as (1) generally requiring an arrested child to be brought before a judge within five business days after the arrest; (2) allowing the court to order electronic monitoring if a child was charged with a second or subsequent motor vehicle or property theft offense; and (3) in certain circumstances, increasing the maximum period, from six to eight hours, that a child may be held in a community correctional center or lockup without a judge's detention order.

It also gives municipal employees and agents access to juvenile delinquency records if they are involved in the proceeding or delivery of services to the juvenile. Police officers already have access to juvenile delinquency records for criminal investigations; the new law specifically requires that they have electronic access to certain such records ([PA 22-115](#), §§ 1, 5 & 19-20, effective dates vary).

Notice of Failed Firearm Background Check

A new law requires DESPP to notify a municipality's police chief (or if none, the town first selectman or borough warden) if a resident failed a background check when trying to purchase a firearm ([PA 22-115](#), §§ 3 & 4, effective October 1, 2022).

Pilot Program Collecting Fire and Rescue Service Data

Within available appropriations, a new law requires the DESPP commissioner, in consultation with the DAS commissioner, the state fire marshal, OPM secretary, and the Commission on Fire Prevention and Control chairman, to establish and administer a pilot program, until July 1, 2025, to collect fire and rescue service data (e.g., call processing time, alarm handling, and turnout time). Among others, any local or regional fire department or district may apply to participate if it self-identifies as challenged or in crisis regarding the delivery of fire and rescue services ([PA 22-118](#), § 210, effective July 1, 2022).

Tax Return Information in Connection With Criminal Investigations

A new law establishes conditions under which the Department of Revenue Services commissioner may disclose tax returns and return information to authorized members of organized local police departments upon a written request by the department's police chief. Among other things, the request must establish the return or return information's relevance to an authorized investigation being conducted by the department ([PA 22-117](#), §§ 6 & 7, effective upon passage).

Property Taxes and Other Assessments

Add-On Bills After a Property's Transfer

New legislation gives tax collectors 30 days, instead of 10, to send out add-on tax bills in situations where a change in property ownership affects a tax exemption or abatement. It applies the new 30-day timeframe to tax bills sent out following the transfer of property that is the subject of relief under (1) the Freeze Tax Relief Program, (2) the Circuit Breaker Program, or (3) any other provision that made it tax-exempt or eligible for an abatement prior to the transfer ([PA 22-74](#), §§ 12, 13 & 16, effective July 1, 2022).

Assessment of CRDA Apartments

A new law expands the CRDA apartment properties that are treated as residential property for property tax assessment purposes and thus qualify for a lower assessment ratio. Under prior law, this property tax treatment applied to apartments CRDA constructed or converted in the statutorily designated Capital City Economic Development District. It now applies to CRDA apartments

anywhere in Hartford ([PA 22-146](#), § 10, effective October 1, 2022, and applicable to assessment years beginning on or after that date).

Assessors' Denial of Exemptions

This session, the legislature passed a law requiring assessors, upon denying a property tax exemption application, to mail a written notice of the decision to the applicant's last known address and include with it (1) the gross assessed value of the property; (2) the amount of any exemption granted; (3) the net taxable property value; and (4) a statement that the assessor's decision is appealable ([PA 22-74](#), § 10, effective October 1, 2022, and applicable to assessment years beginning on or after that date).

Under another new law, if an assessor determines that property claimed to be exempt by a charitable organization is taxable, the assessor must state his or her rationale in the records ([PA 22-73](#), § 2, effective July 1, 2022, and applicable to assessment years commencing on or after October 1, 2022).

Charitable Housing

This session the legislature eliminated a restriction on the types of housing owned by federally tax-exempt, charitable organizations that are exempt from the property tax, making various types of housing for vulnerable populations exempt even if they are not temporary housing. Specifically, the act makes the following eligible for a property tax exemption: (1) orphanages; (2) drug or alcohol treatment or rehabilitation facilities; (3) housing for people who are homeless, have a mental health disorder or an intellectual or physical disability, or are domestic violence victims; and (4) housing for ex-offenders or participants in judicial branch- or Department of Corrections- sponsored programs ([PA 22-73](#), § 1, effective October 1, 2022, and applicable to assessment years commencing on or after that date).

Child Care Center Tax Abatement

New legislation authorizes a local option property tax abatement for property (1) used for operating a child care center, group child care home, or family child care home and (2) owned by the person, persons, association, organization, corporation, institution, or agency holding the child care license. Municipalities may abate up to 100% of property taxes due on the property for up to five tax years. They may establish the program by vote of their legislative bodies, or board of selectmen where the town meeting is the legislative body ([PA 22-81](#), § 13, effective October 1, 2022, and applicable to assessment years beginning on or after that date).

Deferral of Property Tax Revaluations

By law, municipalities must conduct a real property revaluation every five years by October 1. A new law authorizes 10 municipalities to defer implementing their revaluations by one year. It allows Danbury, Orange, Wilton, and Stamford to defer their 2022 revaluations until the 2023 assessment year, and Barkhamsted, Norfolk, Norwalk, Suffield, Willington, and Windsor Locks to defer their 2023 revaluations until the 2024 assessment year. Municipalities that implement the deferral must conduct subsequent revaluations according to their original schedules required by law ([SA 22-6](#), effective upon passage).

Delinquent Property Tax Interest Waiver

A new law authorizes municipalities, by vote of their legislative body, to waive any delinquent property tax interest accrued during specified periods by social or recreational clubs that are 501(c)(7) tax-exempt organizations. Under the new law, municipalities may waive (1) interest that accrued from June 30, 2019, to June 30, 2022, and (2) future interest that may accrue from July 1, 2022, to July 1, 2027 ([PA 22-146](#), § 9, effective upon passage).

Exemption Deadline Waivers

Taxpayers in nine municipalities (Danbury, Groton, Madison, Manchester, Middletown, New Haven, Watertown, West Hartford, Windsor Locks) may now claim a property tax exemption for specified property and grand lists even though they missed the November 1, filing deadline ([SA 22-20](#), effective upon passage).

Exemptions for EV Charging Stations and Zero-Emission School Buses

New legislation exempts from property tax (1) level two electric vehicle (EV) charging stations located on commercial or industrial property, (2) EV charging stations located on residential property, (3) refueling equipment for fuel cell electric vehicles, and (4) zero-emission school buses ([PA 22-25](#), § 6, effective October 1, 2022 and applicable to assessment years starting on or after that date).

Homeownership Incentive Program

A new law modifies a homeownership incentive program authorized for Hartford that provides tax incentives to residents meeting specified criteria. Specifically, it (1) limits the tax benefits provided under the program to a 100% income tax exemption and (2) expands the areas Hartford must designate for the program from two census blocks to at least two census tracts ([PA 22-146](#), § 8, effective October 1, 2022).

Local Authority to Fix Assessments

This session, the legislature made a change to the law allowing municipalities to fix assessments for up to 10 years on real property or air space undergoing improvements for various purposes, including office, manufacturing, or retail uses; multifamily housing; or transportation or parking facilities. Under the new law, in municipalities where the legislative body is a town meeting, the board of selectmen may enter into these fixed assessment agreements if it has been authorized to do so by ordinance ([PA 22-72](#), effective October 1, 2022).

Motor Vehicle Mill Rate Cap

Beginning in FY 23, a new law decreases the motor vehicle mill rate cap from 45 to 32.46 mills. It also adjusts the reimbursement formula for motor vehicle property tax grants, also referred to as municipal transition grants, which are designed to reimburse municipalities for a portion of the revenue loss attributed to the motor vehicle mill rate cap. The new law correspondingly authorizes municipalities and districts that set their FY 23 motor vehicle mill rate before the law's passage to revise them before June 15, 2022 ([PA 22-118](#), §§ 413-414, effective upon passage).

Motor Vehicle Property Tax Valuations and Billing

Beginning with the 2023 assessment year, new legislation revamps the processes by which municipalities determine taxable motor vehicles' values and bill for property taxes on them. It principally requires municipalities to value motor vehicles as a percentage of the manufacturer's suggested retail price (MSRP), based on a 20-year depreciation schedule. Under the law, vehicles that are 20 or more years old must be valued at no less than \$500 and assessors must determine the value of vehicles for which the MSRP is unavailable. (Motor vehicle values are currently determined annually according to a schedule of values recommended by OPM, generally the National Automobile Dealers Association's appraisal guide, which is largely based on auction and retail sales data.)

The new valuation method applies to motor vehicles that are (1) registered with the Department of Motor Vehicles (DMV), (2) unregistered or unusable and located in this state, (3) commercial trucks meeting certain size and use requirements, or (4) included in a new OPM-established plate class created by the law.

The new law also, among other things, (1) increases the frequency that DMV must provide motor vehicle registration information to municipalities, from an annual basis to a monthly basis, and expands the reporting requirement to include available MSRPs, and (2) modifies the timeline for supplemental property taxes due on motor vehicles registered after the start of each assessment year and subjects vehicles registered in August and September to tax for those months ([PA 22-118](#),

§§ 497-509, effective July 1, 2022, with most provisions applicable to assessment years starting on or after October 1, 2023).

Municipal Assessment, Tax Collection, and Finance Personnel

A new law broadly authorizes the OPM secretary to make recommendations about assessor, tax collector, and municipal finance officer training programs to support these career pathways. It also requires the tax collection personnel training, examination, and the certification and assessment personnel training, examination, and certification committees to amend regulations to ensure that tax collector and assessor exams and training are readily available online or at various locations statewide ([PA 22-122](#), effective upon passage).

New Exemption for Certain Motor Vehicles

Beginning with the 2023 assessment year, a new law exempts from property tax snowmobiles, all-terrain vehicles, and residential trailers that are used exclusively for personal use ([PA 22-118](#), § 507, effective July 1, 2022, and applicable to assessment years starting on or after October 1, 2023).

Notice of Assessment Increase

By law, municipalities must provide an assessment increase notice when increasing an assessment (valuation) on property other than a motor vehicle in a non-revaluation year. Under prior law, they only had to notify property owners of the old and new valuation. New legislation instead requires them to provide information on the new and old gross valuation, exemptions, and net valuation ([PA 22-74](#), § 9, effective October 1, 2022).

OPM List of Property Tax Relief for Veterans

A new law requires the OPM secretary, jointly with the veterans affairs commissioner, to annually provide written notice to municipalities about the property tax exemptions that a municipality may choose to approve for veterans, veterans' relatives or spouses, or people killed in action while on active military duty with the armed forces ([PA 22-34](#), § 34, October 1, 2022).

PA 490 Program

During the 2021 session, the legislature extended the state's PA 490 program to licensed shellstock (i.e., in-shell molluscan shellfish) shippers by including waterfront property they own in the definition of "maritime heritage land." (The program allows farm, forest, open space, and maritime heritage land to be assessed for property tax purposes based on current use value rather than fair market value (CGS § 12-63).) This session, the legislature limited the applicability of the

program to these shippers by requiring that they also either grow or harvest shellstock ([PA 22-143](#), § 18, effective upon passage).

The legislature also eliminated a provision that required the OPM secretary, in consultation with the agriculture commissioner, to develop a schedule of unit prices for property classified as open space under the PA 490 Program ([PA 22-74](#), § 21, effective July 1, 2022).

Property Appraisal Requirement for CGS § 12-117a Appeals

By law, taxpayers may appeal their property assessments to a municipality's board of assessment appeals. The appeals board must hold a hearing on each appeal, except for those on commercial, industrial, utility, or apartment properties assessed at over \$1 million. A taxpayer aggrieved by an appeals board's decision can appeal to Superior Court (CGS § 12-117a).

In property tax assessment appeals brought to the Superior Court concerning the valuation of real property assessed at \$1 million or more, a new law requires applicants to file a property appraisal, performed by a licensed company, with the court within 120 days after filing the appeal. The new law also authorizes the court to (1) extend the 120-day period for good cause and (2) dismiss the appeal if the appraisal is not timely filed ([PA 22-118](#), § 468, effective July 1, 2022, as amended by [PA 22-146](#), § 19, effective July 1, 2022).

Regional Revaluations

A new law requires the OPM secretary to use the state's planning region boundaries (i.e., councils of governments' boundaries) to designate five revaluation zones. Municipalities in each zone will conduct their revaluations in the same year as other municipalities in the zone. Beginning with the October 1, 2023, assessment year, municipalities must conduct their revaluations pursuant to this OPM-designated revaluation schedule ([PA 22-74](#), § 7, effective July 1, 2022, and applicable to assessment years beginning on or after October 1, 2023).

Renters' Rebate Program

New legislation changes the deadline for requesting more time to apply for a rebate under the Renters' Rebate Program, which provides partial reimbursement of rent and utility bills paid by certain elderly and totally disabled renters. The new law requires renters with extenuating health circumstances or other good cause to apply by November 15, rather than December 15, for an application deadline extension ([PA 22-74](#), §§ 3 & 4, effective July 1, 2022).

Revaluation Parcel Data

A new law requires assessors to file with the OPM secretary parcel data from each implemented revaluation. The data must be filed on forms he creates ([PA 22-74](#), § 7, effective July 1, 2022, and applicable to assessment years beginning on or after October 1, 2023).

Solar Projects and Property Tax Study

New legislation requires OPM to study how property taxes apply to commercial solar generation projects with a nameplate capacity rating of at least 50 kilowatts. The act requires OPM to summarize the current statutory framework for personal and real estate property taxes on these projects and recommend changes that would remove inconsistencies and allow for equitable property tax treatment of these projects across the state. OPM must report its findings to the Energy and Technology and Planning and Development committees by January 1, 2023 ([PA 22-14](#), § 5, effective upon passage).

Stormwater Authority Fee Reduction

The budget implementer act modifies the partial fee reduction that municipal stormwater authorities must provide to property owners by placing more requirements on its availability and establishing an optional reduction. As under prior law, the reductions are in the form of a credit. The law also eliminates the requirement that the authorities consider a property's grand list valuation when setting stormwater fees ([PA 22-118](#), § 137, effective July 1, 2022).

Task Force on Veterans Property Tax Relief

The legislature established a task force this session to (1) evaluate state property tax exemptions, abatements, and other relief for veterans; (2) make recommendations about whether there should be tax relief adjustments; and (3) create a list of municipalities with local property tax relief and the type of relief available in each. The task force must report to the Veterans' Affairs and Planning and Development committees by January 1, 2023 ([PA 22-34](#), § 31, effective upon passage).

Tax Levy in Special Taxing Districts

New legislation requires each special taxing district's tax collector to submit to OPM a statement of the district's mill rate and tax levy for the preceding year ([PA 22-74](#), § 5, effective upon passage).

Various Minor Property Tax Changes

A new law makes the following minor property tax changes:

1. clarifies how calculations are rounded when property tax exemptions for veterans increase after a municipality implements a revaluation;
2. explicitly requires a real, personal, or motor vehicle tax overpayment to be applied to other delinquent taxes the taxpayer owes in the same municipality;
3. specifies that PILOT grants should be paid to municipalities and fire districts annually by May 30;
4. explicitly authorizes tax collectors to refund motor vehicle tax payments when a vehicle was taxed in a municipality in which it was not taxable; and
5. makes assessors, rather than tax collectors, responsible for veterans' tax benefit determinations in cases where a veteran was erroneously denied specified tax benefits and applies for a certificate of correction and (b) specifying the modified process for the veteran to apply to the tax collector for a refund from a municipality ([PA 22-74](#), §§ 8, 14, 15, & 17-18, effective July 1, 2022, except the veterans' exemption calculation change is effective October 1, 2022).

Veterans Property Tax Benefits

The legislature made several changes to veterans' property tax benefits. Beginning in FY 24, in conformity with current practice, a new law requires municipalities that opt to provide low-income, 100% disabled veterans with three times the base state-mandated property tax exemption to calculate income eligibility using only the veteran's federal AGI, excluding his or her disability payments.

By law, most property tax exemptions for veterans are portable between municipalities. This means veterans who have established their entitlement to an exemption remain eligible for it if they move to another municipality during the tax year. The new law adds to the list of portable tax exemptions the income-based and local option veterans' exemption granted under CGS § 12-81g ([PA 22-74](#), §§ 1-2, effective October 1, 2022, and applicable to assessment years beginning on or after that date).

The legislature also established a new local option property tax exemption for income-qualifying veterans' primary residences. Local option exemptions under existing law generally have a lower allowable income threshold or more restrictive eligibility requirements than that the act establishes for the new exemption. Under the new law, the exemption is (1) available to veterans with up to

\$50,100 in federal adjusted gross income and (2) equals 10% of the assessed value of a dwelling a veteran owns and uses as a primary residence ([PA 22-34](#), § 33, effective October 1, 2022).

Water Pollution Control Authority Charges

A new law requires water pollution control authorities to disregard the volume of water that beer manufacturer permittees consumed when establishing or revising sewer charges ([PA 22-56](#), § 9, effective October 1, 2022, and applicable to assessment years beginning on or after that date).

Miscellaneous

Changes to Special Taxing Districts' Charters

A new law eliminates the requirement that the clerk of each special taxing district, whether established under the statutes or by a special act of the General Assembly, annually report to the town clerk of the host municipality. Instead, the act requires district clerks to notify the town clerk whenever the district's home rule charter or special act charter is amended ([PA 22-74](#), § 5, effective upon passage).

Credit Card Surcharges

A new law makes various changes to the prohibition on imposing surcharges to pay with a credit card. It specifically exempts certain governmental charges from the prohibition, including payments for municipal taxes, penalties, and interest and fees ([PA 22-104](#), § 36, effective upon passage).

Disposition of Unclaimed Bodies

A new law allows the Office of the Chief Medical Examiner (OCME) to take custody and coordinate the disposition (e.g., cremation or burial) of an unclaimed body. Under prior law, OCME had to return the unclaimed body to the authorities in the municipality where the death occurred and the municipality was responsible for the final disposition of the body as well as the associated costs, if the deceased person did not leave property sufficient to cover them ([PA 22-58](#), §§ 56-58, effective October 1, 2022).

Dog Licenses for Service Animals and Therapy Animals

A new law requires town clerks to provide a person with a disability (i.e., an intellectual, physical, mental, or learning disability) a license and tag, at no cost, for his or her dog that is a trained service animal, animal in training to become a service animal, or therapy animal enrolled in the Department of Children and Families Animal Assistance Intervention Program ([PA 22-54](#), § 5, effective June 1, 2023).

Dog Licensing Working Group

Under a new law, the Department of Agriculture (DoAg) commissioner must convene a working group with the Connecticut Town Clerks Association to develop a plan for a statewide online dog licensing portal. The working group must include DoAg representatives, association members, a Connecticut Conference of Municipalities representative, a Council of Small Towns representative ([PA 22-54](#), § 6, effective upon passage).

Fair Rent Commissions

A new law requires all municipalities with a population of 25,000 or more to adopt an ordinance creating a fair rent commission by July 1, 2023. It also requires the chief executive officers of these municipalities, within 30 days after an ordinance is adopted, to notify the housing commissioner and give her a copy of the ordinance ([PA 22-30](#), effective October 1, 2022).

Homeownership Incentive Program

A new law modifies a homeownership incentive program for Hartford that provides tax incentives to residents meeting specified criteria. Specifically, the new law (1) limits the tax benefits provided under the program to a 100% income tax exemption and (2) expands the areas Hartford must designate for the program from two census blocks to at least two census tracts ([PA 22-146](#), § 8, effective October 1, 2022).

Municipal Veterans' Representatives

Under a new law, the veterans affairs commissioner must, by September 1, 2022, submit to the Veterans' Affairs Committee recommendations for improvements concerning municipal veterans' representatives to ensure consistent, effective, and efficient provision of services. By law, these representatives do things such as coordinate activities related to veteran reemployment, education, rehabilitation, and adjustment to peacetime living ([PA 22-34](#), § 32, effective upon passage).

Remote Meetings Under the Freedom of Information Act

The state's Freedom of Information Act (FOIA) generally requires public agencies to make their meetings, other than executive sessions, open to the public. This session, the legislature extended indefinitely a 2021 law it passed in response to the COVID-19 pandemic that temporarily, until April 30, 2022, allowed agencies to meet open meeting requirements through electronic equipment (e.g., by telephone, video, or other conferencing platforms) or electronic equipment combined with an in-person meeting (hybrid meetings) (PA 21-2, June Special Session, § 149). The new law also explicitly authorizes regional school districts, which are public agencies under FOIA, to hold remote

or hybrid public meetings to present a proposed budget in the same way as other public agencies under the act ([PA 22-3](#), effective upon passage).

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