



General Assembly

Amendment

January Session, 2023

LCO No. 10140



Offered by:
REP. HALL C., 59th Dist.

To: Subst. House Bill No. 6893

File No. 494

Cal. No. 322

**"AN ACT EXEMPTING CERTAIN VACANT LOTS FROM
CONFORMANCE WITH ZONING REGULATIONS."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subsection (a) of section 12-111 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective July 1,*
5 *2023*):

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

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

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

32 (3) The board shall determine all appeals for which the board
33 conducts an appeal hearing and send written notification of the final
34 determination of such appeals to each such person within one week
35 after such determination has been made. Such written notification shall
36 include information describing the property owner's right to appeal the
37 determination of such board. Such board may equalize and adjust the
38 grand list of such town and may increase or decrease the assessment of
39 any taxable property or interest therein and may add an assessment for
40 property omitted by the assessors which should be added thereto; and
41 may add to the grand list the name of any person omitted by the
42 assessors and owning taxable property in such town, placing therein all
43 property liable to taxation which it has reason to believe is owned by
44 such person, at the percentage of its actual valuation, as determined by
45 the assessors in accordance with the provisions of sections 12-64 and 12-
46 71, from the best information that it can obtain. If such property should
47 have been included in the declaration, as required by section 12-41 or
48 12-43, the board shall add thereto twenty-five per cent of such
49 assessment; but, before proceeding to increase the assessment of any

50 person or to add to the grand list the name of any person so omitted, the
 51 board shall mail to such person, postage paid, at least one week before
 52 making such increase or addition, a written or printed notice addressed
 53 to such person at the town in which such person resides, to appear
 54 before such board and show cause why such increase or addition should
 55 not be made.

56 (4) When the board increases or decreases the gross assessment of any
 57 taxable real property or interest therein, the amount of such gross
 58 assessment shall be fixed until the assessment year in which the
 59 municipality next implements a revaluation of all real property
 60 pursuant to section 12-62, unless the assessor increases or decreases the
 61 gross assessment of the property to (A) comply with an order of a court
 62 of jurisdiction, (B) reflect an addition for new construction, (C) reflect a
 63 reduction for damage or demolition, or (D) by issuance of a certificate
 64 of correction, correct a factual error [by issuance of a certificate of
 65 correction. Notwithstanding the provisions of this subsection, if,] or
 66 mistake or clerical error in accordance with section 12-60. If, prior to the
 67 next revaluation, the assessor increases or decreases a gross assessment
 68 established by the board for [any other reason] any such reason set forth
 69 in subparagraphs (A) to (D), inclusive, the assessor shall submit a
 70 written explanation to the board setting forth [the reason for such
 71 increase or decrease] such reason. The assessor shall [also append the]
 72 append such written explanation to the property card for the real estate
 73 parcel whose gross assessment was increased or decreased for any such
 74 reason. No assessor shall increase or decrease any such gross assessment
 75 prior to the next revaluation for a reason other than those set forth in
 76 subparagraphs (A) to (D) of this subdivision, inclusive."

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2023	12-111(a)