

Substitute House Bill No. 5167

Special Act No. 22-6

AN ACT AUTHORIZING A DEFERRAL OF PROPERTY REVALUATIONS.

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

Section 1. (*Effective from passage*) (a) Notwithstanding the provisions of section 12-62 of the general statutes or any municipal charter, special act or home rule ordinance, the municipalities of Danbury, Orange, Wilton and Stamford, which are required to implement a revaluation of real property for the assessment year commencing October 1, 2022 pursuant to section 12-62 of the general statutes, may defer such implementation until the assessment year commencing October 1, 2023, provided such deferral is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131 of the general statutes, in any municipality that defers the implementation of a revaluation pursuant to this subsection may prepare new rate bills under the provisions of chapter 204 of the general statutes to carry out the provisions of this section.

(b) Notwithstanding the provisions of section 12-62 of the general statutes or any municipal charter, special act or home rule ordinance, the municipalities of Barkhamsted, Norfolk, Norwalk, Suffield, Willington and Windsor Locks, which are required to implement a revaluation of real property for the assessment year commencing

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October 1, 2023 pursuant to section 12-62 of the general statutes, may defer such implementation until the assessment year commencing October 1, 2024, provided such deferral is approved by the legislative body of such municipality. The rate maker, as defined in section 12-131 of the general statutes, in any municipality that defers the implementation of a revaluation pursuant to this subsection may prepare new rate bills under the provisions of chapter 204 of the general statutes to carry out the provisions of this section.

(c) Any required revaluation subsequent to any deferred revaluation implemented pursuant to subsection (a) or (b) of this section shall be implemented in accordance with the provisions of section 12-62 of the general statutes. Such subsequent revaluation shall recommence at the point in the schedule required pursuant to section 12-62 of the general statutes that the municipality was following prior to such deferral.