



General Assembly

**Substitute Bill No. 5393**

February Session, 2024



**AN ACT CONCERNING CERTAIN ADJUSTMENTS TO GROSS ASSESSMENTS OF TAXABLE REAL PROPERTY.**

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

1 Section 1. Subsection (a) of section 12-111 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
3 *2024*):

4 (a) (1) Any person, including any lessee of real property whose lease  
5 has been recorded as provided in section 47-19 and who is bound under  
6 the terms of a lease to pay real property taxes and any person to whom  
7 title to such property has been transferred since the assessment date,  
8 claiming to be aggrieved by the doings of the assessors of such town  
9 may appeal therefrom to the board of assessment appeals. Such appeal  
10 shall be filed in writing or by electronic mail in a manner prescribed by  
11 such board on or before February twentieth. The appeal shall include,  
12 but is not limited to, the property owner's name, name and position of  
13 the signer, description of the property which is the subject of the appeal,  
14 name, mailing address and electronic mail address of the party to be  
15 sent all correspondence by the board of assessment appeals, reason for  
16 the appeal, appellant's estimate of value, signature of property owner,  
17 or duly authorized agent of the property owner, and date of signature.  
18 The board shall notify each aggrieved taxpayer who filed an appeal in  
19 the proper form and in a timely manner, no later than March first

20 immediately following the assessment date, of the date, time and place  
21 of the appeal hearing. Such notice shall be sent no later than seven  
22 calendar days preceding the hearing date except that the board may  
23 elect not to conduct an appeal hearing for any commercial, industrial,  
24 utility or apartment property with an assessed value greater than one  
25 million dollars.

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

30 (3) The board shall determine all appeals for which the board  
31 conducts an appeal hearing and send written notification of the final  
32 determination of such appeals to each such person within one week  
33 after such determination has been made. Such written notification shall  
34 include information describing the property owner's right to appeal the  
35 determination of such board. Such board may equalize and adjust the  
36 grand list of such town and may increase or decrease the assessment of  
37 any taxable property or interest therein and may add an assessment for  
38 property omitted by the assessors which should be added thereto; and  
39 may add to the grand list the name of any person omitted by the  
40 assessors and owning taxable property in such town, placing therein all  
41 property liable to taxation which it has reason to believe is owned by  
42 such person, at the percentage of its actual valuation, as determined by  
43 the assessors in accordance with the provisions of sections 12-64 and 12-  
44 71, from the best information that it can obtain. If such property should  
45 have been included in the declaration, as required by section 12-41 or  
46 12-43, the board shall add thereto twenty-five per cent of such  
47 assessment; but, before proceeding to increase the assessment of any  
48 person or to add to the grand list the name of any person so omitted, the  
49 board shall mail to such person, postage paid, at least one week before  
50 making such increase or addition, a written or printed notice addressed  
51 to such person at the town in which such person resides, to appear  
52 before such board and show cause why such increase or addition should  
53 not be made.

54 (4) When the board increases or decreases the gross assessment of any  
 55 taxable real property or interest therein, the amount of such gross  
 56 assessment shall be fixed until the assessment year in which the  
 57 municipality next implements a revaluation of all real property  
 58 pursuant to section 12-62, unless the assessor increases or decreases the  
 59 gross assessment of the property [to] (A) to comply with an order of a  
 60 court of jurisdiction, (B) to reflect an addition for new construction, (C)  
 61 to reflect a reduction for damage or demolition, [or] (D) by issuance of  
 62 a certificate of correction, to correct a factual error [by issuance of a  
 63 certificate of correction. Notwithstanding the provisions of this  
 64 subsection, if, prior to the next revaluation, the assessor increases or  
 65 decreases a gross assessment established by the board for any other  
 66 reason, the assessor shall submit a written explanation to the board  
 67 setting forth the reason for such increase or decrease. The assessor shall  
 68 also append the written explanation to the property card for the real  
 69 estate parcel whose gross assessment was increased or decreased] or  
 70 mistake or clerical error in accordance with section 12-60, (E) to equalize  
 71 assessments in accordance with the provisions of subsection (b) of  
 72 section 12-55, or (F) in accordance with a determination by the board  
 73 that such increase or decrease in the gross assessment is necessary.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2024	12-111(a)

**PD** Joint Favorable Subst.