



General Assembly

Substitute Bill No. 6801

January Session, 2023



AN ACT CONCERNING THE SUBMISSION OF INCOME AND EXPENSE INFORMATION IN CONNECTION WITH THE ASSESSMENT OF INCOME-PRODUCING REAL PROPERTY.

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

1 Section 1. Section 12-63c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2023*):

3 (a) In determining the present true and actual value in any town of
4 real property used primarily for purposes of producing rental income,
5 the assessor, which term whenever used in this section shall include
6 [assessor or] the board of assessors, may require in the conduct of any
7 appraisal of such property pursuant to the capitalization of net income
8 method, as provided in section 12-63b, that the owner of such property
9 annually submit to the assessor not later than the first day of June, on a
10 form provided by the assessor not later than forty-five days before said
11 first day of June, the best available information disclosing the actual
12 rental and rental-related income and operating expenses applicable to
13 such property. Submission of such information may be required
14 whether or not the town is conducting a revaluation of all real
15 property pursuant to section 12-62. Upon determination that there is
16 good cause, the assessor may grant an extension [of not more than
17 thirty days] to not later than the first day of July to submit such
18 information, if the owner of such property files a request for an

19 extension with the assessor not later than [May] June first.

20 (b) Any such information related to actual rental and rental-related
21 income and operating expenses and not already a matter of public
22 record that is submitted to the assessor shall not be subject to the
23 provisions of section 1-210.

24 (c) If upon receipt of information as required under subsection (a) of
25 this section the assessor finds that such information does not appear to
26 reflect actual rental and rental-related income or operating expenses
27 related to the current use of such property, additional verification
28 concerning such information may be requested by the assessor. All
29 information received by the assessor under subsection (a) of this
30 section shall be subject to audit by the assessor or a designee of the
31 assessor. Any person claiming to be aggrieved by the action of the
32 assessor [hereunder] under this section may appeal the actions of the
33 assessor to the board of assessment appeals and the Superior Court as
34 otherwise provided in this chapter.

35 (d) (1) Any owner of such real property required to submit
36 information to the assessor in accordance with subsection (a) of this
37 section for any assessment year, who fails to submit such information
38 as required under said subsection (a) or who submits information in
39 incomplete or false form with intent to defraud, shall (A) for
40 assessment years commencing prior to October 1, 2023, be subject to a
41 penalty equal to a ten per cent increase in the assessed value of such
42 property for such assessment year, and (B) for assessment years
43 commencing on or after October 1, 2023, be subject to a penalty equal
44 to a ten per cent increase in the assessed value of such property for
45 such assessment year, which the assessor shall add by issuance of a
46 certificate of correction for failure to file. Upon receipt of any such
47 certificate of correction, the tax collector of the town shall apply the
48 mill rate for the current fiscal year and, if such certificate of correction
49 is received after the normal billing date, not later than thirty days after
50 such receipt, mail or hand deliver a bill to such owner based on the
51 addition of the penalty described in this subdivision. Such tax shall be

52 due and payable and collectible as other municipal taxes and subject to
53 the same liens and processes of collection, provided such tax shall be
54 due and payable in an initial or single installment due and payable not
55 sooner than thirty days after the date such bill is mailed or hand
56 delivered to such owner, and in any remaining, regular installments,
57 as such installments are due and payable, and the several installments
58 of a tax so due and payable shall be equal.

59 (2) Notwithstanding the provisions of this subsection, an assessor or
60 board of assessment appeals shall waive such penalty if the owner of
61 the real property required to submit the information is not the owner
62 of such property on the assessment date for the grand list to which
63 such penalty is added. Such assessor or board may waive such penalty
64 upon receipt of such information in any town in which the legislative
65 body adopts an ordinance allowing for such a waiver.

66 (e) Any income and expense disclosure form described in subsection
67 (a) of this section received by the assessor to which such form is due
68 that is in an envelope bearing a postmark, as defined in section 1-2a,
69 showing a date within the allowed filing period, shall not be deemed
70 delinquent.

71 (f) Any assessment of a property adjusted by the board of
72 assessment appeals pursuant to section 12-111 or by the Superior
73 Court pursuant to section 12-117a shall be subject to the penalties
74 provided in subsection (d) of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2023	12-63c

PD Joint Favorable Subst.