



General Assembly

Substitute Bill No. 7368

January Session, 2019



AN ACT CONCERNING THE USE OF MASS APPRAISAL SOFTWARE.

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

1 Section 1. Section 12-62 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2019*):

3 (a) As used in this chapter:

4 (1) "Assessor" means the person responsible for establishing
5 property assessments for purposes of a town's grand list and includes
6 a board of assessors;

7 (2) "Field review" means the process by which an assessor, a
8 member of an assessor's staff or person designated by an assessor
9 examines each parcel of real property in its neighborhood setting,
10 compares observable attributes to those listed on such parcel's
11 corresponding property record, makes any necessary corrections based
12 on such observation and verifies that such parcel's attributes are
13 accounted for in the valuation being developed for a revaluation;

14 (3) "Full inspection" or "fully inspect" means to measure or verify
15 the exterior dimensions of a building or structure and to enter and
16 examine the interior of such building or structure in order to observe
17 and record or verify the characteristics and conditions thereof,
18 provided permission to enter such interior is granted by the property

19 owner or an adult occupant;

20 (4) "Real property" means all the property described in section 12-
21 64;

22 (5) "Revaluation" or "revalue" means to establish the present true
23 and actual value of all real property in a town as of a specific
24 assessment date;

25 (6) "Secretary" means the Secretary of the Office of Policy and
26 Management, or said secretary's designee; [and]

27 (7) "Town" means any town, consolidated town and city or
28 consolidated town and borough; [.]

29 (8) "System" means a computer-aided mass appraisal software
30 system used in connection with revaluation;

31 (9) "System provider" means a company that provides a system
32 pursuant to a contract with a town; and

33 (10) "Agent" means a revaluation company certified in accordance
34 with section 12-2b and designated pursuant to subsection (e) of this
35 section.

36 (b) (1) Commencing October 1, 2006, each town shall implement a
37 revaluation not later than the first day of October that follows, by five
38 years, the October first assessment date on which the town's previous
39 revaluation became effective, provided, a town that opted to defer a
40 revaluation, pursuant to section 12-62l, shall implement a revaluation
41 not later than the first day of October that follows, by five years, the
42 October first assessment date on which the town's deferred revaluation
43 became effective. The town shall use assessments derived from each
44 such revaluation for the purpose of levying property taxes for the
45 assessment year in which such revaluation is effective and for each
46 assessment year that follows until the ensuing revaluation becomes
47 effective.

48 (2) When conducting a revaluation, an assessor shall use generally
49 accepted mass appraisal methods which may include, but need not be
50 limited to, the market sales comparison approach to value, the cost
51 approach to value and the income approach to value. Prior to the
52 completion of each revaluation, the assessor shall conduct a field
53 review. Except in a town that has a single assessor, the members of the
54 board of assessors shall approve, by majority vote, all valuations
55 established for a revaluation.

56 (3) An assessor, member of an assessor's staff or person designated
57 by an assessor may, at any time, fully inspect any parcel of improved
58 real property in order to ascertain or verify the accuracy of data listed
59 on the assessor's property record for such parcel. Except as provided in
60 subdivision (4) of this subsection, the assessor shall fully inspect each
61 such parcel once in every ten assessment years, provided, if the full
62 inspection of any such parcel occurred in an assessment year
63 preceding that commencing October 1, 1996, the assessor shall fully
64 inspect such parcel not later than the first day of October of 2009, and
65 shall thereafter fully inspect such parcel in accordance with this
66 section. Nothing in this subsection shall require the assessor to fully
67 inspect all of a town's improved real property parcels in the same
68 assessment year and in no case shall an assessor be required to fully
69 inspect any such parcel more than once during every ten assessment
70 years.

71 (4) An assessor may, at any time during the period in which a full
72 inspection of each improved parcel of real property is required, send a
73 questionnaire to the owner of such parcel to (A) obtain information
74 concerning the property's acquisition, and (B) obtain verification of the
75 accuracy of data listed on the assessor's property record for such
76 parcel. An assessor shall develop and institute a quality assurance
77 program with respect to responses received to such questionnaires. If
78 satisfied with the results of said program concerning such
79 questionnaires, the assessor may fully inspect only those parcels of
80 improved real property for which satisfactory verification of data

81 listed on the assessor's property record has not been obtained and is
82 otherwise unavailable. The full inspection requirement in subdivision
83 (3) of this subsection shall not apply to any parcel of improved real
84 property for which the assessor obtains satisfactory verification of data
85 listed on the assessor's property record.

86 (c) The following shall be available for public inspection in the
87 assessor's office, in the manner provided for access to public records in
88 subsection (a) of section 1-210, not later than the date written notices of
89 real property valuations are mailed in accordance with subsection (f)
90 of this section: (1) Any criteria, guidelines, price schedules or statement
91 of procedures used in such revaluation by the assessor or by any
92 revaluation company that the assessor designates to perform mass
93 appraisal or field review functions, all of which shall continue to be
94 available for public inspection until the town's next revaluation
95 becomes effective; and (2) a compilation of all real property sales in
96 each neighborhood for the twelve months preceding the date on which
97 each revaluation is effective, the selling prices of which are
98 representative of the fair market values of the properties sold, which
99 compilation shall continue to be available for public inspection for a
100 period of not less than twelve months immediately following a
101 revaluation's effective date. If the assessor changes any property
102 valuation as determined by the revaluation company, the assessor
103 shall document, in writing, the reason for such change and shall
104 append such written explanation to the property card for the real
105 estate parcel whose revaluation was changed. Nothing in this
106 subsection shall be construed to permit the assessor to post a plan or
107 drawing of a dwelling unit of a residential property's interior on the
108 Internet or to otherwise publish such plan or drawing.

109 (d) (1) The chief executive officer of a town shall notify the Secretary
110 of the Office of Policy and Management that the town is effecting a
111 revaluation by sending a written notice to the secretary not later than
112 thirty days after the date on which such town's assessor signs a grand
113 list that reflects assessments of real property derived from a

114 revaluation. Any town that fails to effect a revaluation for the
115 assessment date required by this section shall be subject to a penalty
116 effective for the fiscal year commencing on the first day of July
117 following such assessment date, and continuing for each successive
118 fiscal year in which the town fails to levy taxes on the basis of such
119 revaluation, provided the secretary shall not impose such penalty with
120 respect to any assessment year in which the provisions of subsection
121 (b) of section 12-117 are applicable. Such penalty shall be the forfeit of
122 the amount otherwise allocable to such town pursuant to section 7-536,
123 and the loss of fifty per cent of the amount of the grant that is payable
124 to such town pursuant to sections 3-55i, 3-55j and 3-55k. Upon
125 imposing said penalty, the secretary shall notify the chief executive
126 officer of the amount of the town's forfeiture for said fiscal year and
127 that the secretary's certification to the State Comptroller for the
128 payments of such grant in said year shall reflect the required
129 reduction.

130 (2) The secretary may waive such penalty if, in the secretary's
131 opinion, there appears to be reasonable cause for the town not having
132 implemented a revaluation for the required assessment date, provided
133 the chief executive officer of the town submits a written request for
134 such waiver. Reasonable cause shall include: (A) An extraordinary
135 circumstance or an act of God, (B) the failure on the part of any
136 revaluation company to complete its contractual duties in a time and
137 manner allowing for the implementation of such revaluation, and
138 provided the town imposed the sanctions for such failure provided in
139 a contract executed with said company, (C) the assessor's death or
140 incapacitation during the conduct of a revaluation, which results in a
141 delay of its implementation, or (D) an order by the superior court for
142 the judicial district in which the town is located postponing such
143 revaluation, or the potential for such an order with respect to a
144 proceeding brought before said court. The chief executive officer shall
145 submit such written request to the secretary not earlier than thirty
146 business days after the date on which the assessor signs a grand list
147 that does not reflect real property assessments based on values

148 established for such required revaluation, and not later than thirty
149 days preceding the July first commencement date of the fiscal year in
150 which said penalty is applicable. Such request shall include the reason
151 for the failure of the town to comply with the provisions of subsection
152 (b) of this section. The chief executive officer of such town shall
153 promptly provide any additional information regarding such failure
154 that the secretary may require. Not later than sixty days after receiving
155 such request and any such additional information, the secretary shall
156 notify the chief executive officer of the secretary's decision to grant or
157 deny the waiver requested, provided the secretary may delay a
158 decision regarding a waiver related to a potential court order until not
159 later than sixty days after the date such court renders the decision. The
160 secretary shall not grant a penalty waiver under the provisions of this
161 subsection with respect to consecutive years unless the General
162 Assembly approves such action.

163 (e) (1) When conducting a revaluation, an assessor may designate a
164 revaluation company certified in accordance with section 12-2b to
165 perform property data collection, analysis of such data and any mass
166 appraisal valuation or field review functions, pursuant to a method or
167 methods the assessor approves, and may require such company to
168 prepare and mail the valuation notices required by subsection (f) of
169 this section, provided nothing in this subsection shall relieve any
170 assessor of any other requirement relating to such revaluation imposed
171 by any provisions of the general statutes, any public or special act, the
172 provisions of any municipal charter that are not inconsistent with the
173 requirements of this section, or any regulations adopted pursuant to
174 subsection (g) of this section.

175 (2) Each system provider shall provide any agent access, at no cost,
176 to the system maintained by such provider, including, but not limited
177 to, all data and databases in the system used by the town such agent
178 has contracted with or been designated by, in the electronic format
179 utilized by the town and in a form that is not encrypted.

180 (f) Not earlier than the assessment date that is the effective date of a

181 revaluation and not later than the tenth calendar day immediately
182 following the date on which the grand list for said assessment date is
183 signed, the assessor shall mail a written notice to the last-known
184 address of the owner of each parcel of real property that was revalued.
185 Such notice shall include the valuation of such parcel as of said
186 assessment date and the valuation of such parcel in the last-preceding
187 assessment year, and shall provide information describing the
188 property owner's rights to appeal the valuation established for said
189 assessment date, including the manner in which an appeal may be
190 filed with the board of assessment appeals.

191 (g) The secretary shall adopt regulations, in accordance with the
192 provisions of chapter 54, which an assessor shall use when conducting
193 a revaluation. Such regulations shall include (1) provisions governing
194 the management of the revaluation process, including, but not limited
195 to, the method of compiling and maintaining property records,
196 documenting the assessment year during which a full inspection of
197 each parcel of improved real property occurs, and the method of
198 determining real property sales data in support of the mass appraisal
199 process, and (2) provisions establishing criteria for measuring the level
200 and uniformity of assessments generated from a revaluation, provided
201 such criteria shall be applicable to different classes of real property
202 with respect to which a sufficient number of property sales exist.
203 Certification of compliance with not less than one of said regulatory
204 provisions shall be required for each revaluation and the assessor shall,
205 not later than the date on which the grand list reflecting assessments of
206 real property derived from a revaluation is signed, certify to the
207 secretary and the chief executive officer, in writing, that the
208 revaluation was conducted in accordance with said regulatory
209 requirement. Any town effecting a revaluation with respect to which
210 an assessor is unable to certify such compliance shall be subject to the
211 penalty provided in subsection (d) of this section. In the event the
212 assessor designates a revaluation company to perform mass appraisal
213 valuation or field review functions with respect to a revaluation, the
214 assessor and the employee of said company responsible for such

215 function or functions shall jointly sign such certification. The assessor
216 shall retain a copy of such certification and any data in support thereof
217 in the assessor's office. The provisions of subsection (c) of this section
218 concerning the public inspection of criteria, guidelines, price schedules
219 or statement of procedures used in a revaluation shall be applicable to
220 such certification and supporting data.

221 (h) This section shall require the revaluation of real property (1)
222 designated within the 1983 Settlement boundary and taken into trust
223 by the federal government for the Mashantucket Pequot Tribal Nation
224 before June 8, 1999, or (2) taken into trust by the federal government
225 for the Mohegan Tribe of Indians of Connecticut.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2019</i>	12-62

PD *Joint Favorable Subst.*