



General Assembly

February Session, 2022

***Raised Bill No. 129***

LCO No. 1220



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN  
CONSERVATION EASEMENTS.***

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

1 Section 1. (NEW) (*Effective October 1, 2022, and applicable to assessment*  
2 *years commencing on or after October 1, 2022*) (a) For the purposes of this  
3 section, (1) "nonprofit land conservation organization" means a  
4 nonprofit land conservation organization that is tax-exempt under  
5 Section 501(c)(3) of the Internal Revenue Code of 1986 or any subsequent  
6 corresponding internal revenue code of the United States, as amended  
7 from time to time, (2) "greenway" has the same meaning as provided in  
8 section 23-100 of the general statutes, and (3) "conservation restriction"  
9 has the same meaning as provided in section 47-42a of the general  
10 statutes.

11 (b) Any municipality may establish, by ordinance, a program to  
12 provide for the abatement of real property taxes due on any portion of  
13 land that (1) meets the criteria for designation as a greenway established  
14 under subsection (b) of section 23-102 of the general statutes, (2) is a  
15 terrestrial recreational trail with a clearly defined trail corridor that does

16 not exceed one hundred feet in width at its widest point, or (3) is subject  
17 to a recorded permanent conservation easement conveyed by the owner  
18 of the land, or such owner's predecessor in title, to the municipality, the  
19 state or a nonprofit land conservation organization, provided such  
20 conservation easement or any other encumbrance on the land shall not  
21 prohibit the public use of the greenway for compatible recreation.

22 (c) Whenever any municipality has approved the abatement of taxes  
23 as provided in subsection (b) of this section, an owner of land may apply  
24 for its abatement as a greenway by filing a written application for such  
25 abatement with the assessor of such municipality. Any application filed  
26 under this subsection shall be made upon a form prescribed by the  
27 assessor and shall include (1) a description of the land, (2) a copy of the  
28 recorded permanent conservation easement concerning such greenway,  
29 (3) a certified land survey that depicts the boundaries of such greenway  
30 on the land of such owner, and (4) such other information as the assessor  
31 may require to aid in determining whether such land qualifies for such  
32 tax abatement as a greenway. Any certification of a survey required by  
33 this subsection shall be made by a licensed surveyor and such  
34 certification shall be made in accordance with chapter 390 of the general  
35 statutes.

36 (d) Not later than thirty days after receipt of a written application  
37 under subsection (c) of this section, the assessor shall submit such  
38 written application with the assessor's recommendation to either  
39 approve or deny the tax abatement based on the criteria set out in  
40 subsection (b) of this section to the legislative body of the municipality  
41 or, in a municipality where the legislative body is a town meeting, to the  
42 board of selectmen.

43 (e) The abatement of any real property taxes under subsection (b) of  
44 this section shall be approved by vote of the legislative body of the  
45 municipality or, in a municipality where the legislative body is a town  
46 meeting, by vote of the board of selectmen.

47 (f) Any abatement under this section shall cease upon the sale or

48 transfer of the land unless the municipality consents to its continuation  
49 by vote of the legislative body of the municipality or, in a municipality  
50 where the legislative body is a town meeting, by vote of the board of  
51 selectmen.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	New section

**Statement of Purpose:**

To authorize municipalities to exempt from real property taxes any portion of land that (1) qualifies as a greenway, (2) is a terrestrial recreational trail that does not exceed one hundred feet in width, (3) is the subject of a conservation easement conveyed by the owner of the land to a municipality, the state or a nonprofit land conservation organization.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*