



General Assembly

February Session, 2020

**Raised Bill No. 425**

LCO No. 2646



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

**AN ACT CONCERNING PENALTIES FOR FAILURE TO FILE CERTAIN PROPERTY TAX ASSESSMENT INFORMATION AND CONTINGENCY AGREEMENTS FOR EXPERT TESTIMONY IN CERTAIN TAX ASSESSMENT APPEALS.**

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 Section 12-63c of the general statutes is repealed and the  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, 2020*):

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 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 first,  
10 on a form provided by the assessor not later than forty-five days before  
11 [said first day of] June first, the best available information disclosing the  
12 actual rental and rental-related income and operating expenses  
13 applicable to such property. Submission of such information may be  
14 required 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 thirty  
17 days] to not later than July first to submit such information, if the owner  
18 of such property files a request for an extension with the assessor not  
19 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 section  
30 shall be subject to audit by the assessor or a designee of the assessor.  
31 Any person claiming to be aggrieved by the action of the assessor  
32 [hereunder] under this section may appeal the actions of the assessor to  
33 the board of assessment appeals and the Superior Court as otherwise  
34 provided in this chapter. Any assessment adjusted by such board under  
35 the provisions of section 12-117 for any such property shall be subject to  
36 the penalties provided in subsection (d) of this section.

37 (d) (1) Any owner of such [real] property required to submit  
38 information to the assessor in accordance with subsection (a) of this  
39 section for any assessment year, who fails to submit such information as  
40 required under said subsection (a) or who submits information in  
41 incomplete or false form with intent to defraud, shall (A) be subject to a  
42 penalty equal to a ten per cent increase in the assessed value of such  
43 property for such assessment year, and (B) for the assessment year  
44 commencing October 1, 2019, and each assessment year thereafter, be  
45 subject to a penalty equal to ten per cent of the current assessment year's  
46 assessment, which the assessor shall add by issuance of a certificate of  
47 correction (i) for failure to file by June first of the current assessment

48 year, and (ii) for each subsequent assessment year for such failure. Upon  
49 receipt of any such certificate of correction from the assessor, the tax  
50 collector of the town shall apply the mill rate for the current assessment  
51 year and, if such certificate of correction is received after the normal  
52 billing date, not later than thirty days after such receipt mail or hand  
53 deliver a bill to such owner based upon the addition of the penalty  
54 described in subparagraph (B) of this subdivision. Such tax shall be due  
55 and payable and collectible as other municipal taxes and subject to the  
56 same liens and processes of collection, provided such tax shall be due  
57 and payable in an initial or single installment due and payable not  
58 sooner than thirty days after the date such bill is mailed or handed to  
59 such owner, and in any remaining, regular installments, as such  
60 installments are due and payable, and the several installments of a tax  
61 so due and payable shall be equal.

62 (2) Any disclosure form described in subsection (a) of this section  
63 received by the town to which such form is due that is in an envelope  
64 bearing a postmark, as defined in section 1-2a, showing a date within  
65 the allowed filing period shall not be deemed to be delinquent.

66 (3) Notwithstanding the provisions of this subsection, an assessor or  
67 board of assessment appeals shall waive such penalty if the owner of  
68 the real property required to submit the information is not the owner of  
69 such property on the assessment date for the grand list to which such  
70 penalty is added. Such assessor or board may waive such penalty upon  
71 receipt of such information in any town in which the legislative body  
72 adopts an ordinance allowing for such a waiver.

73 Sec. 2. Section 12-117a of the general statutes is repealed and the  
74 following is substituted in lieu thereof (*Effective July 1, 2020*):

75 (a) Any person, including any lessee of real property whose lease has  
76 been recorded as provided in section 47-19 and who is bound under the  
77 terms of his lease to pay real property taxes, claiming to be aggrieved  
78 by the action of the board of tax review or the board of assessment  
79 appeals, as the case may be, in any town or city may, within two months

80 from the date of the mailing of notice of such action, make application,  
81 in the nature of an appeal therefrom, with respect to the assessment list  
82 for the assessment year commencing October 1, 1989, October 1, 1990,  
83 October 1, 1991, October 1, 1992, October 1, 1993, October 1, 1994, or  
84 October 1, 1995, and with respect to the assessment list for assessment  
85 years thereafter, to the superior court for the judicial district in which  
86 such town or city is situated, which shall be accompanied by a citation  
87 to such town or city to appear before said court. Such citation shall be  
88 signed by the same authority and such appeal shall be returnable at the  
89 same time and served and returned in the same manner as is required  
90 in case of a summons in a civil action. The authority issuing the citation  
91 shall take from the applicant a bond or recognizance to such town or  
92 city, with surety, to prosecute the application to effect and to comply  
93 with and conform to the orders and decrees of the court in the premises.  
94 Any such application shall be a preferred case, to be heard, unless good  
95 cause appears to the contrary, at the first session, by the court or by a  
96 committee appointed by the court. The pendency of such application  
97 shall not suspend an action by such town or city to collect not more than  
98 seventy-five per cent of the tax so assessed or not more than ninety per  
99 cent of such tax with respect to any real property for which the assessed  
100 value is five hundred thousand dollars or more, and upon which such  
101 appeal is taken. If, during the pendency of such appeal, a new  
102 assessment year begins, the applicant may amend his application as to  
103 any matter therein, including an appeal for such new year, which is  
104 affected by the inception of such new year and such applicant need not  
105 appear before the board of tax review or board of assessment appeals,  
106 as the case may be, to make such amendment effective. The court shall  
107 have power to grant such relief as to justice and equity appertains, upon  
108 such terms and in such manner and form as appear equitable, and, if the  
109 application appears to have been made without probable cause, may tax  
110 double or triple costs, as the case appears to demand; and, upon all such  
111 applications, costs may be taxed at the discretion of the court. If the  
112 assessment made by the board of tax review or board of assessment  
113 appeals, as the case may be, is reduced by said court, the applicant shall  
114 be reimbursed by the town or city for any overpayment of taxes,

115 together with interest and any costs awarded by the court, or, at the  
116 applicant's option, shall be granted a tax credit for such overpayment,  
117 interest and any costs awarded by the court. Upon motion, said court  
118 shall, in event of such overpayment, enter judgment in favor of such  
119 applicant and against such city or town for the whole amount of such  
120 overpayment, less any lien recording fees incurred under sections 7-34a  
121 and 12-176, together with interest and any costs awarded by the court.  
122 The amount to which the assessment is so reduced shall be the assessed  
123 value of such property on the grand lists for succeeding years until the  
124 tax assessor finds that the value of the applicant's property has increased  
125 or decreased.

126 (b) No person who is compensated on a contingency basis for expert  
127 testimony concerning the value of an applicant's property shall testify  
128 in any appeal brought pursuant to this section.

129 Sec. 3. Section 12-119 of the general statutes is repealed and the  
130 following is substituted in lieu thereof (*Effective July 1, 2020*):

131 (a) When it is claimed that a tax has been laid on property not taxable  
132 in the town or city in whose tax list such property was set, or that a tax  
133 laid on property was computed on an assessment which, under all the  
134 circumstances, was manifestly excessive and could not have been  
135 arrived at except by disregarding the provisions of the statutes for  
136 determining the valuation of such property, the owner thereof or any  
137 lessee thereof whose lease has been recorded as provided in section 47-  
138 19 and who is bound under the terms of his lease to pay real property  
139 taxes, prior to the payment of such tax, may, in addition to the other  
140 remedies provided by law, make application for relief to the superior  
141 court for the judicial district in which such town or city is situated. Such  
142 application may be made within one year from the date as of which the  
143 property was last evaluated for purposes of taxation and shall be served  
144 and returned in the same manner as is required in the case of a summons  
145 in a civil action, and the pendency of such application shall not suspend  
146 action upon the tax against the applicant. In all such actions, the  
147 Superior Court shall have power to grant such relief upon such terms

148 and in such manner and form as to justice and equity appertains, and  
149 costs may be taxed at the discretion of the court. If such assessment is  
150 reduced by said court, the applicant shall be reimbursed by the town or  
151 city for any overpayment of taxes in accordance with the judgment of  
152 said court.

153 (b) No person who is compensated on a contingency basis for expert  
154 testimony concerning the value of an applicant's property shall testify  
155 in any application for relief brought pursuant to this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2020</i>	12-63c
Sec. 2	<i>July 1, 2020</i>	12-117a
Sec. 3	<i>July 1, 2020</i>	12-119

**Statement of Purpose:**

To (1) impose a certain penalty on owners of certain real property for failure to file certain information requested by the assessor, (2) allow for filings postmarked within the applicable filing period to be deemed not delinquent, (3) apply existing billing practices to tax bills issued to such owners, and (4) prohibit the use of certain expert witnesses in certain tax assessment appeals if such witness is compensated on a contingency basis for such testimony.

*[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.]*