



General Assembly

**Amendment**

February Session, 2014

LCO No. 3396

**\*HB0505503396HDO\***

Offered by:

REP. RITTER E., 38<sup>th</sup> Dist.

REP. NAFIS, 27<sup>th</sup> Dist.

To: Subst. House Bill No. 5055

File No. 197

Cal. No. 125

**"AN ACT ELIMINATING MUNICIPAL MANDATES."**

1 Strike lines 116 to 121, inclusive, in their entirety and substitute the  
2 following in lieu thereof:

3 "collector of a city, town, borough or other district shall, at least  
4 once during each calendar month, notify the Commissioner of Motor  
5 Vehicles of any outstanding delinquent property tax payment or  
6 installment thereof for a registered motor vehicle or snowmobile. If a  
7 tax collector fails to provide such notice to the"

8 Strike section 2 in its entirety and insert the following in lieu thereof:

9 "Sec. 2. (NEW) (*Effective July 1, 2014*) (a) Notwithstanding any  
10 provision of the general statutes, any municipal charter, any special act  
11 or any home rule ordinance, any municipality required to effect a  
12 revaluation of real property under section 12-62 of the general statutes  
13 for the assessment year commencing October 1, 2013, or October 1,  
14 2014, shall not be required to effect a revaluation prior to the

15 assessment year commencing October 1, 2015, provided any decision  
16 not to implement a revaluation pursuant to this subsection is approved  
17 by the legislative body of such municipality. The rate maker, as  
18 defined in section 12-131 of the general statutes, in any municipality  
19 that elects, pursuant to this subsection, not to implement a revaluation,  
20 may prepare new rate bills under the provisions of chapter 204 of the  
21 general statutes in order to carry out the provisions of this subsection.  
22 Any municipality that elects, pursuant to this subsection, not to  
23 implement a revaluation for the assessment year commencing October  
24 1, 2013, or October 1, 2014, shall implement a revaluation not later than  
25 the first day of October five years after the assessment date on which  
26 such deferred revaluation becomes effective.

27 (b) Notwithstanding any provision of the general statutes, any  
28 municipal charter, any special act or any home rule ordinance, any  
29 municipality that is in the process of phasing in a real property  
30 assessment increase or a portion of such increase as of July 1, 2014,  
31 may suspend such phase-in for a period of time, but not later than the  
32 assessment year commencing October 1, 2015, provided any decision  
33 to suspend a phase-in pursuant to this subsection is approved by the  
34 legislative body of such municipality. The rate maker, as defined in  
35 section 12-131 of the general statutes, in any municipality that elects,  
36 pursuant to this subsection, to suspend a phase-in may prepare new  
37 rate bills under the provisions of chapter 204 of the general statutes in  
38 order to carry out the provisions of this subsection.

39 (c) The assessor or board of assessors of any municipality that elects,  
40 pursuant to subsection (a) of this section, not to implement a  
41 revaluation of real property for the assessment year commencing  
42 October 1, 2013, or October 1, 2014, or, pursuant to subsection (b) of  
43 this section, to suspend a phase-in of an assessment increase for the  
44 assessment year commencing October 1, 2013, shall prepare a revised  
45 grand list for said assessment year, which shall reflect the assessments  
46 of real estate according to the grand list in effect for the assessment  
47 year commencing October 1, 2012, subject only to transfers of

48 ownership, additions for new construction and reductions for  
49 demolitions. Such assessor shall send notice of any increase in the  
50 valuation of real estate over the valuation of such real estate as of  
51 October 1, 2012, or notice of the valuation of any real estate that is on  
52 the grand list to be effective for the October 1, 2013, assessment year,  
53 but was not on such list in the prior assessment year, to the last-known  
54 address of the person whose valuation is so affected, and such person  
55 shall have the right to appeal such increase or valuation during the  
56 next regular session of the board of assessment appeals at which real  
57 estate appeals may be heard."