

**STATE OF CONNECTICUT
EMS POLICY AND PROCEDURES MANUAL**

SUBJECT: Property Tax Abatement

Reference #201G

Public Act No. 00-120

An Act Providing A Property Tax Abatement For Certain Personal Property, Technical Corrections Regarding The Veterans Exemption And Revisions To Requirements Of Boards Of Assessment Appeals And Establishing A Property Tax Credit Relief Program For Firefighters And Emergency Medical Personnel.

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

Section 1. **Section 12-64a** of the general statutes is repealed and the following is substituted in lieu thereof:

- (a) Whenever a building is so damaged as to require total reconstruction before it may be used for any purpose related to its use prior to such damage and following which, the owner provides for complete demolition of such building with the material from demolition being removed from the parcel of real property on which the building was situated or used as fill on such parcel for purposes of grading, such parcel shall be assessed for purposes of property tax as of the date such demolition, removal and grading are completed, to the satisfaction of the building inspector in the municipality, and such assessment shall reflect a determination of the assessed value of such parcel, exclusive of the value of the building so damaged, demolished and removed. The adjusted assessment shall be applicable with respect to such parcel from the date demolition, removal and grading are completed, as determined by said building inspector, until the first day of October next succeeding and the amount of property tax payable with respect to such parcel for the assessment year in which demolition, removal and grading are completed shall be adjusted accordingly in such manner as determined by the assessor.
- (b) Notwithstanding the provisions of subsection (a) of this section, in the case of a building that sustains fire or weather-related damage that requires the building to be totally reconstructed before it may be used for any purpose related to its use prior to the damage, the assessment reduction shall be calculated from the date of such fire or weather event if the owner, within one hundred twenty days of the fire or weather event, provides for complete demolition of such building with the material from demolition being removed from the parcel of real property on which the building was situated and the parcel graded to the satisfaction of the building inspector in the municipality. If the fire or weather event occurs not more than one hundred twenty days before the next assessment date and the owner provides for such complete demolition, removal and grading to the satisfaction of the building inspector after the next assessment date and not more than one hundred twenty days after the fire or weather event, the assessment for the damaged building shall be removed for such next assessment date.
- (c) When a municipality reduces an assessment for a building pursuant to subsection (a) or (b) of this section, the municipality may, by vote of its legislative body, or in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate all or a portion of the property tax with respect to personal property that had been located in the building. Such abatement may be allowed if the personal property was damaged as a direct result of a fire or weather event to such an extent that the property cannot be used for any purpose related to its use prior to such fire or weather event. Any abatement provided under this subsection shall be applicable with respect to such personal property from the date of the damage to the following October first.

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Sec. 2. **Section 12-107c** of the general statutes is repealed and the following is substituted in lieu thereof:

- (a) An owner of land may apply for its classification as farm land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before nor later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62, as amended, becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether such land is farm land and, if he determines that it is farm land, he shall classify and include it as such on the grand list. In determining whether such land is farm land, such assessor shall take into account, among other things, the acreage of such land, the portion thereof in actual use for farming or agricultural operations, the productivity of such land, the gross income derived therefrom, the nature and value of the equipment used in connection therewith, and the extent to which the tracts comprising such land are contiguous.
- (b) An application for classification of land as farm land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive, as amended, and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification.
- (c) Failure to file an application for classification of land as farm land within the time limit prescribed in subsection (a) and in the manner and form prescribed in subsection (b) shall be considered a waiver of the right to such classification on such assessment list.
- (d) Any person aggrieved by the denial of any application for the classification of land as farm land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

Sec. 3. **Section 12-107d** of the general statutes is repealed and the following is substituted in lieu thereof:

- (a) An owner of land may file a written application with the State Forester for its designation by the State Forester as forest land. When such application has been made, the State Forester shall examine such application and, if he determines that it is forest land, he shall issue a triplicate certificate designating it as such, and file one copy of such certificate in his office, furnish one to the owner of the land and file one in the office of the assessor of the municipality in which the land is located.
- (b) When the State Forester finds that it is no longer forest land, he shall issue a triplicate certificate cancelling his designation of such land as forest land, and file one copy of such certificate in his office, furnish one to the owner of the land and file one in the office of such assessor.
- (c) An owner of land designated as forest land by the State Forester may apply for its classification as forest land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before nor later than thirty days after the assessment date and, if the State Forester has not cancelled his designation of such land as forest land as of a date at or prior to the assessment date such assessor shall classify such land as forest land and include it as such on the grand list, provided in a year in which a revaluation of all real property in accordance with section 12-62, as amended, becomes effective such application may be filed not later than ninety days after such assessment date in such year.
- (d) An application to the State Forester for designation of land as forest land shall be made upon a form prescribed by the State Forester and approved by the Commissioner of Environmental Protection and shall set forth a description of the land and such other information as the State Forester may require to aid him in determining whether such land qualifies for such designation. An application to an assessor for classification of land as forest land shall be made upon a form prescribed by such assessor and approved by the Commissioner of Environmental Protection and shall set forth a description of the land and the date of the issuance by the State Forester of his certificate designating it as forest land and a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive, as amended.

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- (e) Failure to file an application for classification of land as forest land within the time limit prescribed in subsection (c) and in the manner and form prescribed in subsection (d) shall be considered a waiver of the right to such classification on such assessment list.
 - (f) The municipality within which land designated as forest land by the State Forester is situated or the owner of land which the State Forester has refused to designate as such may appeal from the decision of the State Forester to the superior court for the judicial district within which such municipality is situated. Such appeal shall be taken within thirty days after the issuance of the certificate designating such land as forest land or the refusal to issue such certificate, as the case may be, and shall be brought by petition in writing with proper citation signed by competent authority to the adverse party at least twelve days before the return day. The Superior Court shall have the same powers with respect to such appeals as are provided in the general statutes with respect to appeals from boards of assessment appeals.
 - (g) An owner of land aggrieved by the denial of any application to the assessor of a municipality for classification of land as forest land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

Sec. 4. **Section 12-107e** of the general statutes is repealed and the following is substituted in lieu thereof:

- (a) The planning commission of any municipality in preparing a plan of development for such municipality may designate upon such plan areas which it recommends for preservation as areas of open space land, provided such designation is approved by a majority vote of the legislative body of such municipality. Land included in any area so designated upon such plan as finally adopted may be classified as open space land for purposes of property taxation or payments in lieu thereof if there has been no change in the use of such area which has adversely affected its essential character as an area of open space land between the date of the adoption of such plan and the date of such classification.
- (b) An owner of land included in any area designated as open space land upon any plan as finally adopted may apply for its classification as open space land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before nor later than thirty days after the assessment date provided in a year in which a revaluation of all real property in accordance with section 12-62, as amended, becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether there has been any change in the area designated as an area of open space land upon the plan of development which adversely affects its essential character as an area of open space land and, if he determines that there has been no such change, he shall classify such land as open space land and include it as such on [such assessment] the grand list. An application for classification of land as open space land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of section 12-504a to 12-504e, as amended, inclusive, and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification.
- (c) Failure to file an application for classification of land as open space land within the time limit prescribed in subsection (b) and in the manner and form prescribed in subsection (b) shall be considered a waiver of the right to such classification on such assessment list.
- (d) Any person aggrieved by the denial by an assessor of any application for the classification of land as open space land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

Sec. 5. **Subdivision (19) of section 12-81** of the general statutes is repealed and the following is substituted in lieu thereof:

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- (19) Subject to the provisions of sections 12-89, 12-90 and 12-95, property to the amount of one thousand dollars belonging to, or held in trust for, any resident of this state
- (a) is a veteran of the armed forces in service in time of war,
 - (b) any resident of this state who was a citizen of the United States at the time of his enlistment and who was in the military or naval service of a government allied or associated with that of the United States during the Second World War and received an honorable discharge therefrom,
 - (c) any resident of this state who served during the Second World War as a member of any armed force of any government signatory to the United Nations Declaration of January 1, 1942, and participated in armed conflict with an enemy of the United States and who has been a citizen of the United States for at least ten years and presents satisfactory evidence of such service,
 - (d) any resident of this state who served as a member of the crew of a merchant vessel during the Second World War and is qualified with respect to such service as a member of the group known as the "American Merchant Marine in ocean-going service during the period of armed conflict, December 7, 1941, to August 15, 1945", members of which are deemed to be eligible for certain veterans benefits under a determination in the United States Department of Defense, as recorded in the Federal Register of February 1, 1988, provided such resident has received an armed forces discharge certificate from the Department of Defense on the basis of such service,
 - (e) any member of the armed forces who was in service in time of war and is still in the service and by reason of continuous service has not as yet received a discharge,
 - (f) any person who is retired from the armed forces after thirty years of service because he has reached the age limit prescribed by law or because he suffers from mental or physical disability, or
 - (g) any person who is serving in the armed services in time of war; or lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount. For the purposes of this subdivision, "veteran", "armed forces" and "service in time of war" have the same meaning as in section 27-103, as amended.

Sec. 6. **Section 12-111** of the general statutes is repealed and the following is substituted in lieu thereof:

Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of a lease to pay real property taxes and any person to whom title to such property has been transferred since the assessment date, claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to the board of assessment appeals. Such appeal shall be filed, in writing, on or before February twentieth. The written appeal shall include, but is not limited to, the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the board of assessment appeals, reason for the appeal, appellant's estimate of value, signature of property owner, or duly authorized agent of the property owner, and date of signature. The board shall notify each aggrieved taxpayer who filed a written appeal in the proper form and in a timely manner, no later than March first immediately following the assessment date, of the date, time and place of the appeal hearing. Such notice shall be sent no later than seven calendar days preceding the hearing date except that the board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value greater than five hundred thousand dollars. The board shall, not later than March first, notify the appellant that the board has elected not to conduct an appeal hearing. The board shall determine all such appeals and send written notification of the final determination of such appeals to each such person within one week after such determination has been made. Such written notification shall include information describing the property owner's right to appeal the determination of such board. Such board may equalize and adjust the grand list of such town and may increase or decrease the assessment of any taxable property or interest therein and may add an assessment for property omitted by the assessors which should be added thereto; and may add to the grand list the name of any person omitted by the assessors and owning taxable property in such town, placing therein all property liable to taxation which it has reason to believe is owned by him, at the percentage of its actual valuation, as determined by the assessors in

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accordance with the provisions of sections 12-64 and 12-71, as amended, from the best information that it can obtain, and if such property should have been included in the declaration, as required by section 12-42 or 12-43, it shall add thereto twenty-five per cent of such assessment; but, before proceeding to increase the assessment of any person or to add to the grand list the name of any person so omitted, it shall mail to him, postage paid, at least one week before making such increase or addition, a written or printed notice addressed to him at the town in which he resides, to appear before such board and show cause why such increase or addition should not be made.

Sec. 7. **Section 12-113** of the general statutes, as amended by section 13 of public act 99-189, is repealed and the following is substituted in lieu thereof:

The board of assessment appeals may reduce the assessment of any person as reflected on the grand list by reducing the valuation, number, quantity or amount of any item of estate therein, or by deleting any item which ought not to be retained in it, provided any such reduction or deletion shall be recorded in the minutes of the meeting of said board. The board of assessment appeals shall not reduce the valuation or assessment of property on the grand list belonging to any person who does not appear at a hearing before the board of assessment appeals, either in person or by such person's attorney or agent, and offer or consent to be sworn before it and answer all questions touching such person's taxable property situated in the town.

Sec. 8. **Section 12-114** of the general statutes, as amended by section 14 of public act 99-189, is repealed and the following is substituted in lieu thereof:

The board of assessment appeals may adjust the assessment of personal property belonging to any person, or the valuation, number, quantity or amount of any item of property reflected therein, even if such person has refused or unnecessarily neglected to give in such person's declaration to the assessors as prescribed by law. No such adjustment shall be made until the board receives the information necessary to substantiate such adjustment in accordance with subsection (c) of section 12-53, as amended. Any assessment adjusted by such board under the provisions of this section shall be subject to the penalties as provided in section 12-41, as amended.

Sec. 9. **Section 12-117** of the general statutes is repealed and the following is substituted in lieu thereof:

- (a) (1) The period prescribed by law for the completion of the duties of any assessor, board of assessors or board of assessment appeals may, for due cause shown, be extended by the chief executive officer of the town for a period not exceeding one month, and in the case of the board of assessment appeals in any town in the assessment year immediately following completion of a revaluation of all real property in such town and adjustment of the assessment list for such assessment year accordingly, such period may be extended by said chief executive officer for a period not exceeding two months. Not later than two weeks after granting an extension as provided under subdivision (1) or (2) of this subsection, the chief executive officer shall send written notice of the extension to the Secretary of the Office of Policy and Management. If an extension is granted to any assessor or board of assessors, the date by which a taxpayer shall be required to submit a written request for appeal to the board of assessment appeals shall be extended to March twentieth and said board shall conduct hearings regarding such requests during the month of April. The board shall send notification to the taxpayer of the time and date of an appeal hearing at least seven calendar days preceding the hearing date, but no later than the first day of April. If the board elects not to hear an appeal in accordance with the provisions of section 12-111 it shall notify the taxpayer of such decision no later than the first day of April.
- (2) In addition to the extensions provided under subdivision (1) of this subsection, the period prescribed by law for the completion of the duties of any assessor, board of assessors or board of assessment appeals in any town subject to the provisions of section 7-344 which fails to adopt its budget in the time prescribed shall be extended by the chief executive officer for a period not exceeding three months, provided the assessor or board notifies the chief executive officer of the need for such extension. The date by which a taxpayer shall be required to submit a written request for appeal to the board of assessment appeals shall be extended for a three-month period and said board shall conduct hearings regarding such requests during the month following the end of the extended period for requests for appeals under this subdivision. The board shall

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send notification to the taxpayer of the time and date of an appeal hearing at least seven calendar days preceding the hearing date, but no later than the first day of the month in which the hearing is to be held. If the board elects not to hear an appeal in accordance with the provisions of section 12-111 it shall notify the taxpayer of such decision. All provisions of said section 12-111, other than the extension of the filing and notification dates as provided in subdivisions (1) and (2) of this subsection, shall be applicable to such appeals. If an extension is granted to any board of assessment appeals, the time period within which a taxpayer may appeal from the decision of such board and the time within which the assessor or board of assessors shall transmit a report of such grand list to the Secretary of the Office of Policy and Management shall be extended for a like period.

- (b) If, in the opinion of the board of assessment appeals and the chief executive officer, the number of appeals pending before such board is such as to preclude fair and equitable consideration of such appeals within the time restriction prescribed herein, the Secretary of the Office of Policy and Management may, upon the request in writing of the board of assessment appeals approved by the chief executive officer, setting forth such opinion, authorize the assessors to assess all real estate according to the grand list in effect immediately prior to the grand list from which such appeals are taken, subject only to transfers of ownership, additions for new construction and reductions for demolitions. The grand list from which such appeals are taken shall then become the grand list for the assessment day next ensuing, subject only to such adjustments as are authorized by the board of assessment appeals, unless the town has, in the intervening time period, completed a revaluation of all real property in accordance with section 12-62, as amended.
- (c) During any assessment year in which the provisions of subsection (b) of this section become applicable, the assessor or board of assessors shall, within sixty days of the date on which the Secretary of the Office of Policy and Management grants his authorization, complete the grand list as required by said subsection. Each owner whose property valuation on such grand list has been increased above the valuation of such property in the last-preceding grand list shall be sent an increase notice. The notice shall be prepared in the manner prescribed in section 12-55, as amended, and shall be sent not earlier than the date on which said secretary grants his authorization and not later than the tenth day following the date on which the assessor completes the grand list as required by this subsection. If such increase notice is sent later than the time period prescribed in this subsection, such increase shall become effective on the next succeeding grand list. Any owner may appeal said valuation to the board of assessment appeals within thirty days of the date the notice was sent.

Sec. 10. **Section 6 of public act 99-272** is repealed and the following is substituted in lieu thereof:

The legislative body of any municipality may establish, by ordinance, a program to provide property tax relief for the nonsalaried local director of civil preparedness and for individuals who volunteer their services as a firefighter, emergency medical technician, paramedic or ambulance driver in the municipality. Such tax relief may provide either

- (1) an abatement of up to one thousand dollars in property taxes due for any fiscal year, or
- (2) an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of one million dollars divided by the mill rate, in effect at the time of assessment, expressed as a whole number of dollars per one thousand dollars of assessed value. Any ordinance may authorize interlocal agreements for the purpose of providing property tax relief to such volunteers who live in one municipality but volunteer their services in another municipality.

Sec. 11. **Subsection (c) of section 9-199** of the general statutes is repealed and the following is substituted in lieu thereof:

- (c) Notwithstanding the provisions of subsection (a) of this section or of any special act, municipal charter or home rule ordinance, a municipality may, by ordinance, authorize its legislative body to appoint additional members to the board of assessment appeals for any assessment year in which a revaluation becomes effective, for the assessment year prior to such year of revaluation and for the assessment year following such year of revaluation.

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Sec. 12. Sections 12-83 and 12-84 of the general statutes are repealed.

Sec. 13. This act shall take effect from its passage and section 1 shall be applicable to the assessment years commencing October 1, 1998, sections 2 to 9, inclusive, shall be applicable to assessment years commencing October 1, 2000, and section 10 shall be applicable to assessment years commencing October 1, 1999.

Approved May 26, 2000