

Bill No. 1708

Page 1 of 2

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Referred to Committee on **FINANCE**

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LCO No. 4178

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Introduced by SEN. PAC - 6TH DIST.

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General Assembly,

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January Session, A.D., 1971

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AN ACT PROVIDING FOR TEMPORARY WAIVER OF TAXES ON VALUE OF
IMPROVEMENTS TO RESIDENTIAL PROPERTIES.

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

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Section 1. Any political subdivision having the authority
to lay and collect taxes may, by vote of its legislative body,
authorize the assessor of such political subdivision to exempt
from taxation the value of any improvements to real property used
for residential purposes, exclusive of hotels, motels and lodging
houses, for a period of not more than three years from the date
of issuance of the appropriate permits for the making of such
improvements, provided such improvements do not increase the
income from or change the use of such property unless they were
made to meet the minimum requirements of the state building code.

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Sec. 2. The record owner of any property, to which the
provisions of section 1 of this act may apply, shall submit to
the assessor of the political subdivision within which the
property is located, within thirty days of the issuance of such
permits, an application for the exemption provided for in said
section 1. Any such owner aggrieved by the refusal of an
assessor to grant such exemption may appeal therefrom as provided
in section 12-112 of the general statutes and section 12-111 of
the 1969 supplement thereto.

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STATEMENT OF PURPOSE: To authorize municipalities to grant a 37
three-year exemption from the property tax for improvements to 38
residential property.

[Proposed deletions are enclosed in brackets and proposed 40
additions are all capitalized, or underlined where appropriate.] 42