

STATE OF CONNECTICUT,

Bill No. 5247

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Introduced by Rep. Mettler 96th Dist.

Date

Ref. to Committee on Finance

LCO No. 2

General Assembly,

January Session, A. D., 19 71

AN ACT CONCERNING ESTABLISHING AN EQUALIZED GRAND LIST AND A UNIFORM SIXTY-FIVE PER CENT ASSESSMENT RATE FOR PROPERTY TAXATION.

CONNECTICUT
STATE LIBRARY
LEGISLATIVE REFERENCE
SECTION

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

Section 1. On or before June 1, 1972, and annually thereafter, the tax commissioner shall determine for each town the relationship of the assessed valuation of real estate as shown on the grand list of such towns, last-completed before October 1, 1971, for tax purposes to the true and actual value of real estate as determined from the evidence of sales or, in the absence of such evidence, evidence of appraisals of real estate situated within the town. On the basis of the percentage thus established, he shall prepare a listing of the adjusted grand list of real estate in each town which shall show what said grand list would be if the real estate were listed at fair market value. Said list shall be made public and shall be distributed to each of the towns.

Sec. 2. Section 12-26 of the general statutes is repealed and the following is substituted in lieu thereof: The commissioner may equalize and adjust the grand list of any town by adding to or deducting from its list, or any part thereof, such amount as in his judgment may be necessary to raise or lower the list of such town to [the percentage of its actual cash value, as determined by the assessors] SIXTY-FIVE PER CENT OF ITS TRUE AND ACTUAL VALUE in accordance with the provisions of

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sections 3 and 4 of this act, of the property therein contained, 38
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 and in so doing may employ such assistance at such compensation 41
 as seems to said commissioner reasonable and necessary. When 42
 said commissioner proposes to increase the list, or any part 43
 thereof, of any town, he shall give notice, by mail, to the 44
 [first selectman] CHIEF OR EXECUTIVE OFFICER of such town, of 45
 such proposed increase and the amount thereof, fixing a time, not 46
 less than one week after the time of mailing such notice, when 47
 and place where appearance may be made on behalf of such town to 48
 be heard concerning such increase or the amount thereof; and such 49
 increase shall not be finally made until after such hearing, or, 50
 if no appearance is made, until the time fixed for such hearing. 51
 [The commissioner shall not adjust and correct the grand list 52
 returned to him by any town, as provided by this section, unless, 53
 in his opinion, such adjustment and correction are necessary for 54
 any purpose for which such equalized lists are required by law to 55
 be used.] In all transactions based upon any grand list between 56
 the state and one or more of its subdivisions and in all 57
 transactions based upon any grand list between subdivisions of 58
 the state, the local grand lists as last equalized by the 59
 commissioner shall be used. If the commissioner adds to or 60
 deducts from the list of any town, he shall [, on or before the 61
 tenth day of June,] give notice thereof to the town clerk of such 62
 town, who shall thereupon add to or deduct from such list such 63
 amount as has been added or deducted by him. 64

Sec. 3. Section 12-64 of the 1969 supplement to the general 58
 statutes is repealed and the following is substituted in lieu 59
 thereof: All the following-mentioned property, not exempted, 60
 shall be set in the list of the town where it is situated and, 61
 except as otherwise provided by law, shall be liable to taxation 62
 at [a uniform percentage] SIXTY-FIVE PER CENT, PROVIDED, FOR THE 63
 PURPOSE OF THIS ACT ANY PERCENTAGE BETWEEN 58.5 PER CENT AND 71.5 64
 PER CENT SHALL SUFFICE TO FULFILL THE REQUIREMENT OF SIXTY-FIVE 65
 PER CENT, of its present true and actual valuation [not exceeding 66
 one hundred per cent of such valuation to be determined by the
 assessors] COMPUTED TO THE NEAREST MULTIPLE OF FIFTY DOLLARS,

PROVIDED SUCH ADJUSTMENTS OF TAX RATES SHALL BE MADE AS ARE 50
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NECESSARY TO ACCOUNT FOR THE ADJUSTMENT OF VALUATION TO SAID 51
SIXTY-FIVE PER CENT OF TRUE AND ACTUAL VALUE: Dwelling houses, 52
garages, barns, sheds, stores, shops, mills, buildings used for 53
business, commercial, financial, manufacturing, mercantile and 54
trading purposes, ice houses, warehouses, silos, all other 55
buildings, house lots, agricultural lands, shellfish lands, all 56
other lands, quarries, mines, ore beds, fisheries, property in 58
fish pounds, machinering and easements to use air space whether 60
or not contiguous to the surface of the ground. An easement to 61
use air space shall be in interest in real estate and may be 62
assessed separately from the surface of the ground below it. Any 63
interest on real estate shall be set by the assessors in the list 64
of the person in whose name the title to such interest stands in 65
the land records and, if the interest in real estate consists of 66
an easement to use air space, whether or not contiguous to the 67
surface of the ground, which easement is in the form of a lease 68
for a period of not less than fifty years, which lease is 69
recorded in the land records of the town and provides that the 70
lessee shall pay all taxes, said interest shall be deemed to be 71
a separate parcel and shall be separately assessed in the name of 72
the lessee. Land, buildings and easements to use air rights 73
within highway rights-of-way leased by the state to nonexempt 74
lessees shall be assessed and taxed on an ad valorem basis to the 75
lessees. 76

Sec. 4. Section 12-71 of the general statutes is repealed 71
and the following is substituted in lieu thereof: All vessels, 72
[except registered and enrolled sailing vessels, except barges 73
engaged in trade between this and other states and except 74
registered vessels which are actually engaged in foreign 75
commerce, goods, chattels or effects, or any interest therein, 76
belonging to any resident in this state, shall be set in his list 77
in the town where he resides and such property belong to any 78
nonresident shall be set in his list as provided in section 12- 79
43, at the same percentage] SIXTY-FIVE PER CENT of their then
actual valuation [as the assessors have determined with respect

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to the listing of real estate for the same year,] except when 79
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 otherwise provided by law. The provisions of this section shall 80
 not include money or property actually invested in merchandise or 81
 manufacturing carried on out of this state. The tangible 82
 personal property of any person residing within a town having two 83
 or more taxing districts shall be assessed in the district in 84
 which such property was located the greater portion of the tax
 year next preceding the day on which such property lists are 85
 required to be filed in such town. 86

Sec. 5. Section 12-116 of the general statutes is repealed 88
 and the following is substituted in lieu thereof: Wherever under 89
 the provisions of any special act relating to the assessment and 90
 taxation of real and personal property, such assessment and
 taxation is based on the actual valuation of such property, such 91
 assessment and taxation shall be based on [such uniform 92
 Percentage] SIXTY-FIVE PER CENT of such actual valuation [as the 93
 assessors of the municipality determine].

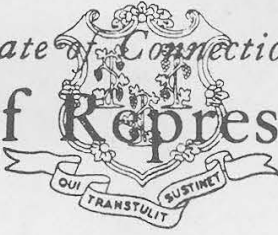
Sec. 6. The sum of one hundred fifty thousand dollars is 95
 appropriated to the tax commissioner who, with the approval of 96
 the commissioner of finance and control, is authorized within the 97
 limits of such appropriation to contract for such services as may 98
 be necessary to carry out the purposes of this act.

Sec. 7. This act shall first apply to the assessment lists 100
 of 1973.

STATEMENT OF PURPOSE: To provide for an equalized grand list and 103
 to establish a uniform assessment rate of sixty-five per cent of 104
 the true and actual value of property subject to taxation. This 106
 will make it possible for a citizen to measure his own towns
 efficiency and costs against those of surrounding towns. 107

[Proposed deletions are enclosed in brackets and proposed 109
 additions are all capitalized, or underlined where appropriate.] 111

State of Connecticut
House of Representatives

The seal of the State of Connecticut House of Representatives is centered between the words "State of Connecticut" and "House of Representatives". It features a shield with a ship (the USS *Minesweeper*) and a banner below it with the Latin motto "QUI TRANSTULIT SUSTINET".

House of Representatives, May 26, 1971. The Committee on Finance reported through Rep. Spain of the 166th District, Chairman of the Committee on the part of the House, that the bill ought to pass.

AN ACT ESTABLISHING AN EQUALIZED GRAND LIST AND A UNIFORM SIXTY-FIVE PER CENT ASSESSMENT RATE FOR PROPERTY TAXATION.

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

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2 annually thereafter, the tax commissioner shall
3 determine for each town the relationship of the
4 assessed valuation of real estate as shown on the
5 grand list of such town, last-completed before
6 October 1, 1971, for tax purposes to the true and
7 actual value of real estate as determined from the
8 evidence of sales or, in the absence of such
9 evidence, evidence of appraisals of real estate
10 situated within the town. On the basis of the
11 percentage thus established, he shall prepare a
12 listing of the adjusted grand list of real estate
13 in each town which shall show what said grand list
14 would be if the real estate were listed at fair
15 market value. Said list shall be made public and
16 shall be distributed to each of the towns.

17 Sec. 2. Section 12-26 of the general
18 statutes is repealed and the following is
19 substituted in lieu thereof: The commissioner may
20 equalize and adjust the grand list of any town by
21 adding to or deducting from its list, or any part

22 thereof, such amount as in his judgment may be
23 necessary to raise or lower the list of such town
24 to [the percentage of its actual cash value, as
25 determined by the assessors] SIXTY-FIVE PER CENT
26 OF ITS TRUE AND ACTUAL VALUE in accordance with
27 the provisions of sections [12-64 and 12-71] 3 and
28 4 of this act, of the property therein contained,
29 and in so doing may employ such assistance at such
30 compensation as seems to said commissioner
31 reasonable and necessary. When said commissioner
32 proposes to increase the list, or any part
33 thereof, of any town, he shall give notice, by
34 mail, to the [first selectman] CHIEF EXECUTIVE
35 OFFICER of such town, of such proposed increase
36 and the amount thereof, fixing a time, not less
37 than one week after the time of mailing such
38 notice, when and place where appearance may be
39 made on behalf of such town to be heard concerning
40 such increase or the amount thereof; and such
41 increase shall not be finally made until after
42 such hearing, or, if no appearance is made, until
43 the time fixed for such hearing. [The
44 commissioner shall not adjust and correct the
45 grand list returned to him by any town, as
46 provided by this section, unless, in his opinion,
47 such adjustment and correction are necessary for
48 any purpose for which such equalized lists are
49 required by law to be used.] In all transactions
50 based upon any grand list between the state and
51 one or more of its subdivisions and in all
52 transactions based upon any grand list between
53 subdivisions of the state, the local grand lists
54 as last equalized by the commissioner shall be
55 used. If the commissioner adds to or deducts from
56 the list of any town, he shall [, on or before the
57 tenth day of June,] give notice thereof to the
58 town clerk of such town, who shall thereupon add
59 to or deduct from such list such amount as has
60 been added or deducted by him.

61 Sec. 3. Section 12-64 of the 1969 supplement
62 to the general statutes is repealed and the
63 following is substituted in lieu thereof: All the
64 following-mentioned property, not exempted, shall
65 be set in the list of the town where it is
66 situated and, except as otherwise provided by law,
67 shall be liable to taxation at [a uniform
68 percentage] SIXTY-FIVE PER CENT, PROVIDED, FOR THE
69 PURPOSE OF THIS ACT ANY PERCENTAGE BETWEEN fifty-

70 eight and one-half PER CENT AND seventy-one and
71 one-half PER CENT SHALL SUFFICE TO FULFILL THE
72 REQUIREMENT OF SIXTY-FIVE PER CENT, of its present
73 true and actual valuation [not exceeding one
74 hundred per cent of such valuation to be
75 determined by the assessors] COMPUTED TO THE
76 NEAREST MULTIPLE OF FIFTY DOLLARS, PROVIDED SUCH
77 ADJUSTMENTS OF TAX RATES SHALL BE MADE AS ARE
78 NECESSARY TO ACCOUNT FOR THE ADJUSTMENT OF
79 VALUATION TO SAID SIXTY-FIVE PER CENT OF TRUE AND
80 ACTUAL VALUE: Dwelling houses, garages, barns,
81 sheds, stores, shops, mills, buildings used for
82 business, commercial, financial, manufacturing,
83 mercantile and trading purposes, ice houses,
84 warehouses, silos, all other buildings, house
85 lots, all other building lots, agricultural lands,
86 shellfish lands, all other lands, quarries, mines,
87 ore beds, fisheries, property in fish ponds,
88 machinery and easements to use air space whether
89 or not contiguous to the surface of the ground.
90 An easement to use air space shall be [in] AN
91 interest in real estate and may be assessed
92 separately from the surface of the ground below
93 it. Any interest in real estate shall be set by
94 the assessors in the list of the person in whose
95 name the title to such interest stands on the land
96 records and, if the interest in real estate
97 consists of an easement to use air space, whether
98 or not contiguous to the surface of the ground,
99 which easement is in the form of a lease for a
100 period of not less than fifty years, which lease
101 is recorded in the land records of the town and
102 provides that the lessee shall pay all taxes, said
103 interest shall be deemed to be a separate parcel
104 and shall be separately assessed in the name of
105 the lessee. Land, buildings and easements to use
106 air rights within highway rights-of-way leased by
107 the state to nonexempt lessees shall be assessed
108 and taxed on an ad valorem basis to the lessees.

109 Sec. 4. Section 12-71 of the general
110 statutes is repealed and the following is
111 substituted in lieu thereof: All vessels, except
112 registered and enrolled sailing vessels, except
113 barges engaged in trade between this and other
114 states and except registered vessels which are
115 actually engaged in foreign commerce, goods,
116 chattels or effects, or any interest therein,
117 belonging to any resident in this state, shall be

118 set in his list in the town where he resides and
119 such property belong to any nonresident shall be
120 set in his list as provided in section 12-43, at
121 [the same percentage] SIXTY-FIVE PER CENT of their
122 then actual valuation [as the assessors have
123 determined with respect to the listing of real
124 estate for the same year,] except when otherwise
125 provided by law. The provisions of this section
126 shall not include money or property actually
127 invested in merchandise or manufacturing carried
128 on out of this state. The tangible personal
129 property of any person residing within a town
130 having two or more taxing districts shall be
131 assessed in the district in which such property
132 was located the greater portion of the tax year
133 next preceding the day on which such property
134 lists are required to be filed in such town.

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136 statutes is repealed and the following is
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138 provisions of any special act relating to the
139 assessment and taxation of real and personal
140 property, such assessment and taxation is based on
141 the actual valuation of such property, such
142 assessment and taxation shall be based on [such
143 uniform percentage] SIXTY-FIVE PER CENT of such
144 actual valuation [as the assessors of the
145 municipality determine].

146 Sec. 6. The sum of one hundred fifty
147 thousand dollars is appropriated to the tax
148 commissioner who, with the approval of the
149 commissioner of finance and control, is authorized
150 within the limits of such appropriation to
151 contract for such services as may be necessary to
152 carry out the purposes of this act.

153 Sec. 7. This act shall first apply to the
154 assessment lists of 1973.