

STATE OF CONNECTICUT,

Bill No. 5049

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Introduced by Rep. Comstock, 71st District Date

Ref. to Committee on Finance

LCO No. 6  
General Assembly,

January Session, A. D., 1971

AN ACT CONCERNING THE TAXATION OF NEW CONSTRUCTION.

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

Whenever any improvement to real property in excess of ten thousand dollars fair market value is completed and a new certificate of occupancy is issued or the improvement is substantially occupied or used, the local assessor or assessors shall, add such improvement to the next ensuing taxable list of the record owner of such improvement valued in accordance with section 12-64 of the 1969 supplement to the general statutes. The taxes due on such improvement shall be computed at the mill rate applicable to property on the most recent taxable grand list prior to such certificate of occupancy or substantial use or occupation and shall be prorated for each month, or fraction thereof, from the date of such occupancy or use to the date of the next taxable grand list. The tax so computed for such improvement shall be supplemental to the tax on such property on the next ensuing taxable grand list and the prorated taxes due hereunder shall be collected in the same manner as all taxes on assessments appearing on said next ensuing taxable list. All rights of appeal from the doings of the assessor shall accrue with respect to all property assessed and taxed hereunder.

CONNECTICUT  
STATE LIBRARY  
LEGISLATIVE REFERENCE  
SECTION


Nothing in this act shall be construed as eliminating assessments 19  
 on partially constructed buildings or improvements on the usual 20  
 assessment date as otherwise provided by law. 21

STATEMENT OF PURPOSE: To provide for the prorated taxation of new 24  
 construction which is not available for occupancy until after the 25  
 municipal assessment date. 26

[Proposed deletions are enclosed in brackets and proposed 28  
 additions are all capitalized, or underlined where appropriate.] 30

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*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, June 2, 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 substitute bill ought to pass.

**AN ACT CONCERNING THE ASSESSMENT AND TAXATION OF NEW REAL ESTATE CONSTRUCTION.**

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

1 (a) Completed new construction  
2 of real estate completed after any assessment date  
3 shall be liable for the payment of municipal taxes  
4 from the date the certificate of occupancy is  
5 issued or the date on which such new construction  
6 is first used for the purpose for which same was  
7 constructed, whichever is the earlier, prorated  
8 for the assessment year in which the new  
9 construction is completed. (b) The building  
10 inspector issuing the certificate shall, within  
11 ten days after issuing the same, notify, in  
12 writing, the assessor of the town in which the  
13 property is situated. (c) Not later than fifteen  
14 days after receipt by the assessor of such notice  
15 from the building inspector or from a  
16 determination by the assessor that such new  
17 construction is being used for the purpose for  
18 which same was constructed, the assessor shall  
19 determine the increment by which assessment for  
20 the completed construction exceeds the assessment  
21 on the taxable grand list for the immediately  
22 preceding assessment date. He shall prorate such

23 amount from the date of issuance of the  
24 certificate of occupancy or the date on which such  
25 new construction was first used for the purpose  
26 for which same was constructed, as the case may  
27 be, to the assessment date immediately following  
28 and shall add said increment as so prorated to the  
29 taxable grand list for the immediately preceding  
30 assessment date and shall within five days notify  
31 the record owner as appearing on such grand list  
32 and the tax collector of the municipality of such  
33 additional assessment. (d) Any person claiming  
34 to be aggrieved by the action of the assessor  
35 hereunder may appeal the doings of the assessor to  
36 the board of tax review and the court of common  
37 pleas as otherwise provided in chapter 203 of the  
38 general statutes, as amended; provided such appeal  
39 shall be extended in time to the next succeeding  
40 board of tax review, if the statutory period for  
41 the meeting of such board has passed. Any person,  
42 intending to so appeal, may indicate that taxes  
43 paid by him upon the prorated increment herein  
44 specified during the pendency of such appeal are  
45 paid "Under Protest" and thereupon he shall not be  
46 liable for any interest on the taxes based upon  
47 such prorated increment, provided he shall have  
48 paid not less than seventy-five percent of the  
49 amount of such taxes within the time specified.  
50 (e) Upon receipt of such notice from the assessor,  
51 the tax collector of the town shall, if such  
52 notice is received after the normal billing date,  
53 within ten days thereafter mail or hand a bill to  
54 the owner based upon an amount prorated by the  
55 assessor. Such tax shall be due and payable and  
56 collectible as other municipal taxes and subject  
57 to the same liens and processes of collection;  
58 provided such tax shall be due and payable in an  
59 initial or single instalment due and payable not  
60 sooner than thirty days after the date such bill  
61 is mailed or handed to the owner, and in any  
62 remaining, regular instalments, as the same are  
63 due and payable, and the several instalments of a  
64 tax so due and payable shall be equal. (f)  
65 Nothing herein shall be deemed to authorize the  
66 collection of taxes twice in respect of the land  
67 upon which the new construction is located.