



General Assembly

February Session, 2024

Raised Bill No. 5395

LCO No. 2076



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT REQUIRING DISCLOSURE OF MASS REAL PROPERTY APPRAISAL METHODS.

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

1 Section 1. Subsection (b) of section 12-62 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective July 1,*
3 *2024*):

4 (b) (1) (A) Commencing October 1, 2006, and until September 30,
5 2023, each town shall implement a revaluation not later than the first
6 day of October that follows, by five years, the October first assessment
7 date on which the town's previous revaluation became effective,
8 provided, a town that opted to defer a revaluation, pursuant to section
9 12-62*l*, shall implement a revaluation not later than the first day of
10 October that follows, by five years, the October first assessment date on
11 which the town's deferred revaluation became effective. The town shall
12 use assessments derived from each such revaluation for the purpose of
13 levying property taxes for the assessment year in which such
14 revaluation is effective and for each assessment year that follows until
15 the ensuing revaluation becomes effective.

16 (B) Commencing October 1, 2023, (i) each town shall implement a
17 revaluation not later than the first day of October that follows, by five
18 years, an October first assessment date set in accordance with a
19 revaluation date schedule prescribed by the secretary for each
20 revaluation zone, (ii) any town's required revaluation subsequent to any
21 delayed revaluation implemented pursuant to subparagraph (A) of this
22 subdivision shall be implemented in accordance with this section, and
23 (iii) any such revaluation subsequent to any delayed revaluation or
24 revaluation implemented prior to such scheduled date shall
25 recommence on the date set in such revaluation date schedule
26 prescribed for the revaluation zone in which such town is located, which
27 revaluation date schedule applied to such town prior to such delay or
28 scheduled date. The town shall use assessments derived from each such
29 revaluation for the purpose of levying property taxes for the assessment
30 year in which such revaluation is effective and for each assessment year
31 that follows until the ensuing revaluation becomes effective.

32 (2) When conducting a revaluation, an assessor shall use generally
33 accepted mass appraisal methods which may include, but need not be
34 limited to, the market sales comparison approach to value, the cost
35 approach to value and the income approach to value. Prior to the
36 completion of each revaluation, the assessor shall conduct a field
37 review. Except in a town that has a single assessor, the members of the
38 board of assessors shall approve, by majority vote, all valuations
39 established for a revaluation. Upon request of the owner of any parcel
40 of improved real property, an assessor shall provide, in writing, a
41 description of the mass appraisal method used to conduct a revaluation
42 of such parcel.

43 (3) An assessor, member of an assessor's staff or person designated
44 by an assessor may, at any time, fully inspect any parcel of improved
45 real property in order to ascertain or verify the accuracy of data listed
46 on the assessor's property record for such parcel. Except as provided in
47 subdivision (4) of this subsection, the assessor shall fully inspect each
48 such parcel once in every ten assessment years, provided, if the full
49 inspection of any such parcel occurred in an assessment year preceding

50 that commencing October 1, 1996, the assessor shall fully inspect such
51 parcel not later than the first day of October of 2009, and shall thereafter
52 fully inspect such parcel in accordance with this section. Nothing in this
53 subsection shall require the assessor to fully inspect all of a town's
54 improved real property parcels in the same assessment year and in no
55 case shall an assessor be required to fully inspect any such parcel more
56 than once during every ten assessment years.

57 (4) An assessor may, at any time during the period in which a full
58 inspection of each improved parcel of real property is required, send a
59 questionnaire to the owner of such parcel to (A) obtain information
60 concerning the property's acquisition, and (B) obtain verification of the
61 accuracy of data listed on the assessor's property record for such parcel.
62 An assessor shall develop and institute a quality assurance program
63 with respect to responses received to such questionnaires. If satisfied
64 with the results of said program concerning such questionnaires, the
65 assessor may fully inspect only those parcels of improved real property
66 for which satisfactory verification of data listed on the assessor's
67 property record has not been obtained and is otherwise unavailable. The
68 full inspection requirement in subdivision (3) of this subsection shall not
69 apply to any parcel of improved real property for which the assessor
70 obtains satisfactory verification of data listed on the assessor's property
71 record.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2024	12-62(b)

Statement of Purpose:

To require assessors to provide a description of the mass appraisal method used to conduct a real property revaluation upon request of the owner of such real property.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]