



General Assembly

January Session, 2025

Raised Bill No. 6997

LCO No. 4789



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT CONCERNING THE RECOVERY OF ATTORNEY'S FEES IN
ACTIONS FOR WRONGFUL PROPERTY TAX ASSESSMENT.***

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

1 Section 1. Section 12-119 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2025*):

3 When it is claimed that a tax has been laid on property not taxable in
4 the town or city in whose tax list such property was set, or that a tax laid
5 on property was computed on an assessment which, under all the
6 circumstances, was manifestly excessive and could not have been
7 arrived at except by disregarding the provisions of the statutes for
8 determining the valuation of such property, the owner thereof or any
9 lessee thereof whose lease has been recorded as provided in section 47-
10 19 and who is bound under the terms of his lease to pay real property
11 taxes, prior to the payment of such tax, may, in addition to the other
12 remedies provided by law, make application for relief to the superior
13 court for the judicial district in which such town or city is situated. Such
14 application may be made within one year from the date as of which the
15 property was last evaluated for purposes of taxation and shall be served

16 and returned in the same manner as is required in the case of a summons
17 in a civil action, and the pendency of such application shall not suspend
18 action upon the tax against the applicant. In all such actions, the
19 Superior Court shall have power to grant such relief upon such terms
20 and in such manner and form as to justice and equity appertains, [and
21 costs] including, but not limited to, the recovery of reasonable attorney's
22 fees if such assessment is reduced by said court. Costs may be taxed at
23 the discretion of the court. If such assessment is reduced by said court,
24 the applicant shall be reimbursed by the town or city for any
25 overpayment of taxes in accordance with the judgment of said court.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2025</i>	12-119

Statement of Purpose:
To permit the recovery of reasonable attorney's fees in successful actions for wrongful property tax assessment.

[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.]