



General Assembly

Raised Bill No. 914

January Session, 2023

LCO No. 2953



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 Section 12-119 of the general statutes is repealed and the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, 2023*):

3 When it is claimed that a tax has been laid on property not taxable
4 in the town or city in whose tax list such property was set, or that a tax
5 laid 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.
14 Such application may be made within one year from the date as of
15 which the property was last evaluated for purposes of taxation and

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2023</i>	12-119

PD *Joint Favorable*