



General Assembly

January Session, 2025

**Proposed Bill No. 5706**

LCO No. 853



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
REP. BIGGINS, 11th Dist.

**AN ACT CONCERNING CERTAIN DETERMINATIONS OF FAIR  
MARKET VALUE FOR PURPOSES OF PROPERTY TAXATION.**

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

- 1 That title 12 of the general statutes be amended to specify that a
- 2 municipal assessor shall not consider income generated by the sale of
- 3 retail goods in determining fair market value for purposes of property
- 4 taxation.

**Statement of Purpose:**

To specify that a municipal assessor shall not consider income generated  
by the sale of retail goods in determining fair market value for purposes  
of property taxation.