
OLR Bill Analysis

sHB 6961

AN ACT CONCERNING CERTIFICATES OF CORRECTION FOR TANGIBLE PERSONAL PROPERTY ASSESSED IN ERROR.

SUMMARY

This bill extends, by one year, the time during which an assessor may issue certificates of correction to fix certain property tax assessment errors. By law, assessors may issue them when (1) a clerical omission or mistake was made (e.g., a mathematical error) or (2) the assessor determines tangible personal property was taxed that should not have been, even if this error was due to information the taxpayer provided (e.g., the taxpayer listed the property on his or her personal property declaration, but it belonged to someone else).

Under current law, the assessor may correct these errors up to three years after the taxes were due for most property types. The bill extends this to four years. (Unchanged by the bill, they may correct motor vehicle assessments at any time.)

By law, if a certificate of correction results in the municipality owing the taxpayer a refund, he or she generally has three years from the date the taxes were due to claim it (CGS § 12-129). (The bill does not correspondingly extend this refund period to match the extended certificate of correction period.) Certificates of correction may also result in higher or new assessments (e.g., if taxable property went untaxed) and can be issued even if the taxpayer did not request one.

EFFECTIVE DATE: July 1, 2025

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 19 Nay 0 (03/21/2025)