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## OLR Bill Analysis

HB 6997

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

#### **SUMMARY**

This bill adds reasonable attorney's fees to the relief the Superior Court is explicitly authorized to award in a property owner's appeal of an illegal property tax assessment. Under the bill, the court may award these fees if it reduces the owner's property tax assessment.

Under current law, the court is only explicitly authorized to award costs and other relief it deems just and equitable. (If the court reduces the assessment, existing law, unchanged by the bill, also requires the municipality to reimburse the property owner for any overpayment of taxes.)

By law, a property tax is illegal if (1) the property is untaxable by the town imposing it or (2) the town's assessment is manifestly excessive and could only be arrived at by disregarding provisions of the statutes for determining the property's valuation.

EFFECTIVE DATE: October 1, 2025

#### **COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable

Yea 20      Nay 0      (03/12/2025)