



General Assembly

Amendment

January Session, 2025

LCO No. 9286



Offered by:
REP. DUBITSKY, 47th Dist.

To: House Bill No. 5002

File No. 222

Cal. No. 151

(As Amended)

"AN ACT CONCERNING HOUSING AND THE NEEDS OF HOMELESS PERSONS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-119 of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2025*):

5 When it is claimed that a tax has been laid on property not taxable in
6 the town or city in whose tax list such property was set, or that a tax laid
7 on property was computed on an assessment which, under all the
8 circumstances, was manifestly excessive and could not have been
9 arrived at except by disregarding the provisions of the statutes for
10 determining the valuation of such property, the owner thereof or any
11 lessee thereof whose lease has been recorded as provided in section 47-
12 19 and who is bound under the terms of his lease to pay real property
13 taxes, prior to the payment of such tax, may, in addition to the other

14 remedies provided by law, make application for relief to the superior
15 court for the judicial district in which such town or city is situated. Such
16 application may be made within one year from the date as of which the
17 property was last evaluated for purposes of taxation and shall be served
18 and returned in the same manner as is required in the case of a summons
19 in a civil action, and the pendency of such application shall not suspend
20 action upon the tax against the applicant. In all such actions, the
21 Superior Court shall have power to grant such relief upon such terms
22 and in such manner and form as to justice and equity appertains, [and
23 costs] including, but not limited to, the recovery of reasonable attorney's
24 fees if such assessment is reduced by the court. Costs may be taxed at
25 the discretion of the court. If such assessment is reduced by said court,
26 the applicant shall be reimbursed by the town or city for any
27 overpayment of taxes in accordance with the judgment of said court."

This act shall take effect as follows and shall amend the following sections:

| | | |
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| Sec. 501 | October 1, 2025 | 12-119 |
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