



# Senate

General Assembly

**File No. 278**

February Session, 2026

Substitute Senate Bill No. 362

*Senate, March 31, 2026*

The Committee on Planning and Development reported through SEN. RAHMAN of the 4th Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

***AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL PROPERTY TAX ASSESSMENT.***

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

1 Section 1. Subsections (b) and (c) of section 7-100~~l~~ of the general  
2 statutes are repealed and the following is substituted in lieu thereof  
3 (*Effective October 1, 2026*):

4 (b) On or before [May 1, 2019] September 1, 2027, and not less than  
5 annually thereafter, each town that possesses or contracts for services  
6 for the creation or maintenance of a digital parcel file shall transmit such  
7 file to the regional council of governments of which it is a member. If a  
8 town is not a member of a council of governments, such file shall be  
9 transmitted to the Secretary of the Office of Policy and Management.  
10 The digital parcel file shall include, but need not be limited to: (1) Any  
11 information from the assessor database that (A) uniquely identifies each  
12 property in the digital parcel file, (B) identifies the size of each property,  
13 (C) identifies the address of each property, (D) identifies the value of the

14 land, buildings and other improvements for each property, and (E)  
15 identifies the year in which buildings were constructed for each  
16 property; and (2) any other information deemed necessary by the  
17 applicable regional council of governments.

18 (c) On or before [July 1, 2019] October 1, 2027, and annually  
19 thereafter, each regional council of governments shall submit a report to  
20 the Secretary of the Office of Policy and Management and, in accordance  
21 with the provisions of section 11-4a, to the joint standing committee of  
22 the General Assembly having cognizance of matters relating to planning  
23 and development, that lists each town that (1) has failed to provide its  
24 digital parcel file, and (2) does not possess a digital parcel file.

25 Sec. 2. Section 12-19b of the general statutes is repealed and the  
26 following is substituted in lieu thereof (*Effective July 1, 2026*):

27 Not later than April first in any assessment year, any town, borough  
28 or fire district to which a grant is payable under the provisions of section  
29 12-18b or 12-19a shall provide the Secretary of the Office of Policy and  
30 Management with the assessed valuation of the real property eligible  
31 therefor as of the first day of October immediately preceding, adjusted  
32 in accordance with any gradual increase in or deferment of assessed  
33 values of real property implemented in accordance with section 12-62c,  
34 which is required for computation of such grant. Any town, borough or  
35 fire district that neglects to transmit to the secretary the assessed  
36 valuation as required by this section shall forfeit two hundred fifty  
37 dollars to the state, provided the secretary may waive such forfeiture in  
38 accordance with procedures and standards adopted by regulation in  
39 accordance with chapter 54. Said secretary may, on or before the first  
40 day of August of the state fiscal year in which such grant is payable,  
41 reevaluate any such property when, in the secretary's judgment, the  
42 valuation is inaccurate and shall notify such town, borough or fire  
43 district of such reevaluation by [certified or registered mail] electronic  
44 mail or other electronic means. Any town, borough or fire district  
45 aggrieved by the action of the secretary under the provisions of this  
46 section may, not later than ten business days following receipt of such

47 notice, appeal to the secretary for a hearing concerning such  
48 reevaluation. Such appeal shall be in writing and shall include a  
49 statement as to the reasons for such appeal. The secretary shall, not later  
50 than ten business days following receipt of such appeal, grant or deny  
51 such hearing by notification in writing, including in the event of a  
52 denial, a statement as to the reasons for such denial. Such notification  
53 shall be sent by certified or registered mail. If any town, borough or fire  
54 district is aggrieved by the action of the secretary following such hearing  
55 or in denying any such hearing, the town, borough or fire district may  
56 not later than ten business days after receiving such notice, appeal to the  
57 superior court for the judicial district wherein such town, borough or  
58 fire district is located. Any such appeal shall be privileged.

59 Sec. 3. Section 12-20b of the general statutes is repealed and the  
60 following is substituted in lieu thereof (*Effective July 1, 2026*):

61 Not later than April first in each year, any municipality to which a  
62 grant is payable under the provisions of section 12-18b or 12-20a shall  
63 provide the Secretary of the Office of Policy and Management with the  
64 assessed valuation of the tax-exempt real property as of the immediately  
65 preceding October first, adjusted in accordance with any gradual  
66 increase in or deferment of assessed values of real property  
67 implemented in accordance with section 12-62c, which is required for  
68 computation of such grant. Any municipality which neglects to transmit  
69 to the Secretary of the Office of Policy and Management the assessed  
70 valuation as required by this section shall forfeit two hundred fifty  
71 dollars to the state, provided the secretary may waive such forfeiture in  
72 accordance with procedures and standards adopted by regulation in  
73 accordance with chapter 54. Said secretary may, on or before the first  
74 day of August of the state fiscal year in which such grant is payable,  
75 reevaluate any such property when, in his or her judgment, the  
76 valuation is inaccurate and shall notify such municipality of such  
77 reevaluation by electronic mail or other electronic means. Any  
78 municipality aggrieved by the action of said secretary under the  
79 provisions of this section may, not later than ten business days following  
80 receipt of such notice, appeal to the secretary for a hearing concerning

81 such reevaluation, provided such appeal shall be in writing and shall  
82 include a statement as to the reasons for such appeal. The secretary shall,  
83 not later than ten business days following receipt of such appeal, grant  
84 or deny such hearing by notification in writing, including in the event  
85 of a denial, a statement as to the reasons for such denial. If any  
86 municipality is aggrieved by the action of the secretary following such  
87 hearing or in denying any such hearing, the municipality may not later  
88 than two weeks after such notice, appeal to the superior court for the  
89 judicial district in which the municipality is located. Any such appeal  
90 shall be privileged. If any recomputation is effected as the result of the  
91 provisions of this section on or after the January first following the date  
92 on which the municipality has provided the assessed valuation in  
93 question, any adjustments to the amount due to any municipality for the  
94 period for which such adjustments were made shall be made in the next  
95 payment the Treasurer shall make to such municipality pursuant to this  
96 section.

97 Sec. 4. Section 12-40a of the general statutes is repealed and the  
98 following is substituted in lieu thereof (*Effective October 1, 2026*):

99 (a) There shall be a committee for the purpose of establishing a  
100 program and procedures for the training, examination and certification  
101 of assessment personnel, appointed by the Secretary of the Office of  
102 Policy and Management and consisting of seven members, six of whom  
103 shall serve without pay and shall be appointed initially as follows: Two  
104 members for two-year terms; two members for four-year terms; and two  
105 members for six-year terms. No less than one member shall be from a  
106 municipality with a population over fifty thousand, and no less than one  
107 member shall be from a municipality with a population under five  
108 thousand. The seventh member shall be [an employee of the Office of  
109 Policy and Management, who shall have demonstrated competence in  
110 Connecticut assessment practices] the Secretary of the Office of Policy  
111 and Management, or the secretary's designee. The Secretary of the Office  
112 of Policy and Management shall thereafter appoint two members every  
113 two years for six-year terms. Each member of the committee, other than  
114 the [representative from] Secretary of the Office of Policy and

115 Management, or the secretary's designee, shall [, on and after July 1,  
116 1984, be a person certified] be certified as a certified Connecticut  
117 municipal assessor II pursuant to subsection (b) of this section and shall  
118 have demonstrated competence in Connecticut assessment practices.  
119 Each member of the committee, other than the [representative from]  
120 Secretary of the Office of Policy and Management, [appointed on or after  
121 July 1, 1984] or the secretary's designee, shall be employed by a  
122 municipality in the state in a position relating to the assessment of  
123 property for the purposes of the property tax. Any member of the  
124 committee, other than the Secretary of the Office of Policy and  
125 Management, or the secretary's designee, who ceases to be [an employee  
126 of the Office of Policy and Management, or to be] certified as a certified  
127 Connecticut municipal assessor II pursuant to subsection (b) of this  
128 section [, as the case may be,] shall cease to be a member of the  
129 committee and the secretary shall appoint a replacement to fill the  
130 remainder of the term. Said committee shall (1) elect its own chairman,  
131 (2) adopt regulations, in accordance with the provisions of chapter 54,  
132 for the training, fees and examination of assessment personnel,  
133 including, but not limited to, standards for the certification and  
134 recertification of assessors, and (3) on or after May 27, 2022, amend such  
135 regulations to ensure that such training and examination is readily  
136 available online or at various locations throughout this state. Such  
137 regulations may include requirements for any type of training or  
138 experience, or combination thereof, the committee deems appropriate.

139 (b) Any person may participate in training on assessment practices  
140 prescribed by said committee. Upon completion of the requirements  
141 provided for in regulations adopted under subsection (a) of this section  
142 and successful completion of any examination prescribed by said  
143 committee, any person shall be recommended to the Secretary of the  
144 Office of Policy and Management as a candidate for certification as a  
145 certified Connecticut municipal assessor I or II. The Secretary of the  
146 Office of Policy and Management shall certify any qualified candidate  
147 recommended by said committee as a certified Connecticut municipal  
148 assessor I or II and may rescind such certification for sufficient cause as  
149 said secretary may determine. Such certification shall be valid for five

150 years from the date of issuance. Said secretary may certify a candidate  
151 who has not completed such training provided such candidate has  
152 experience in Connecticut assessment practices to such extent,  
153 determined by said secretary, as to make it unnecessary to complete  
154 such training; provided, such candidate shall be required to successfully  
155 complete any examination prescribed by said committee.

156 Sec. 5. Subsection (b) of section 12-55 of the general statutes is  
157 repealed and the following is substituted in lieu thereof (*Effective October*  
158 *1, 2026*):

159 (b) Prior to taking and subscribing to the oath upon the grand list, the  
160 assessor or board of assessors shall equalize the assessments of property  
161 in the town, if necessary, and make any assessment omitted by mistake  
162 or required by law. The assessor or board of assessors may increase or  
163 decrease the valuation of any property as reflected in the last-preceding  
164 grand list, or the valuation as stated in any personal property  
165 declaration or report received pursuant to this chapter. In each case of  
166 any increase in valuation of a property above the valuation of such  
167 property in the last-preceding grand list, or the valuation, if any, stated  
168 by the person filing such declaration or report, the assessor or board of  
169 assessors shall mail a written notice of assessment increase to the last-  
170 known address of the owner of the property the valuation of which has  
171 increased. All such notices shall be subject to the provisions of  
172 subsection (c) of this section. Notwithstanding the provisions of this  
173 section, a notice of increase shall not be required in any year with respect  
174 to a registered motor vehicle the valuation of which has increased. [In  
175 the year of a revaluation, the notice of increase sent in accordance with  
176 subsection (f) of section 12-62 shall be in lieu of the notice required by  
177 this section.]

178 Sec. 6. Subsection (a) of section 12-62 of the general statutes is  
179 repealed and the following is substituted in lieu thereof (*Effective October*  
180 *1, 2026*):

181 (a) As used in this chapter:

182 (1) "Assessor" means the person responsible for establishing property  
183 assessments for purposes of a town's grand list and includes a board of  
184 assessors;

185 (2) "Field review" means the process by which an assessor, a member  
186 of an assessor's staff or person designated by an assessor examines each  
187 parcel of real property in its neighborhood setting, compares observable  
188 attributes to those listed on such parcel's corresponding property  
189 record, makes any necessary corrections based on such observation and  
190 verifies that such parcel's attributes are accounted for in the valuation  
191 being developed for a revaluation;

192 (3) "Full inspection" or "fully inspect" means to measure or verify the  
193 exterior dimensions of a building or structure [and to enter and  
194 examine] by (1) entering and examining the interior of such building or  
195 structure in order to observe and record or verify the characteristics and  
196 conditions thereof, provided permission to enter such interior is granted  
197 by the property owner or an adult occupant, or (2) utilizing imaging  
198 tools meeting the alternative to periodic on-site inspections guidance  
199 published by the International Association of Assessing Officers;

200 (4) "Planning region" has the same meaning as provided in section 4-  
201 124i;

202 (5) "Real property" means all the property described in section 12-64;

203 (6) "Revaluation" or "revalue" means to establish the present true and  
204 actual value of all real property in a town as of a specific assessment  
205 date;

206 (7) "Revaluation zone" means one of five geographic areas in the state  
207 established by the secretary utilizing the boundaries of the planning  
208 regions;

209 (8) "Secretary" means the Secretary of the Office of Policy and  
210 Management, or said secretary's designee; and

211 (9) "Town" means any town, consolidated town and city or

212 consolidated town and borough.

213 Sec. 7. Subsection (b) of section 12-62a of the general statutes is  
214 repealed and the following is substituted in lieu thereof (*Effective October*  
215 *1, 2026*):

216 (b) Each such municipality shall assess all property for purposes of  
217 the local property tax at a uniform rate of seventy per cent of present  
218 true and actual value [, as determined under] or in accordance with the  
219 manufacturer's suggested retail price, as applicable, pursuant to section  
220 12-63, as amended by this act.

221 Sec. 8. Section 12-62g of the general statutes is repealed and the  
222 following is substituted in lieu thereof (*Effective October 1, 2026*):

223 In conjunction with each municipal revaluation of property in  
224 accordance with section 12-62, as amended by this act, each  
225 municipality shall increase (1) the amount of the exemption granted  
226 pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of  
227 section 12-81, as amended by this act, and (2) the amount of the  
228 exemption that each municipality may allow pursuant to section 12-81f,  
229 for such year and for each subsequent assessment year by multiplying  
230 the amount of exemption in each of said subdivisions by a multiplier  
231 determined by dividing the net taxable grand list as determined in  
232 accordance with section 12-55, as amended by this act, for such year of  
233 revaluation by the net taxable grand list of the last year as determined  
234 in accordance with section 12-55, as amended by this act, prior to such  
235 revaluation and rounding off the product to the nearest integer.

236 Sec. 9. Subsection (a) of section 12-63 of the 2026 supplement to the  
237 general statutes is repealed and the following is substituted in lieu  
238 thereof (*Effective October 1, 2026, and applicable to assessment years*  
239 *commencing on or after October 1, 2026*):

240 (a) The present true and actual value of land classified as farm land  
241 pursuant to section 12-107c, as forest land pursuant to section 12-107d,  
242 as open space land pursuant to section 12-107e, or as maritime heritage

243 land pursuant to section 12-107g shall be based upon its current use  
244 without regard to neighborhood land use of a more intensive nature,  
245 provided in no event shall the present true and actual value of open  
246 space land be less than it would be if such open space land comprised a  
247 part of a tract or tracts of land classified as farm land pursuant to section  
248 12-107c. The present true and actual value of all other property other  
249 than motor vehicles valued pursuant to subdivision (7) of subsection (b)  
250 of this section shall be deemed by all assessors and boards of assessment  
251 appeals to be the fair market value thereof and not its value at a forced  
252 or auction sale.

253 Sec. 10. Subdivision (2) of subsection (b) of section 12-63 of the 2026  
254 supplement to the general statutes is repealed and the following is  
255 substituted in lieu thereof (*Effective October 1, 2026, and applicable to*  
256 *assessment years commencing on or after October 1, 2026*):

257 (2) [Any municipality may, by ordinance, adopt the provisions of this  
258 subsection to be applicable for the assessment year commencing  
259 October first of the assessment year in which a revaluation of all real  
260 property required pursuant to section 12-62 is performed in such  
261 municipality, and for each assessment year thereafter. If so adopted, the]  
262 The present true and actual value of tangible personal property, other  
263 than motor vehicles, shall be determined in accordance with the  
264 provisions of this subsection. If such property is purchased, its true and  
265 actual value shall be established in relation to the cost of its acquisition,  
266 including transportation and installation, and shall reflect depreciation  
267 in accordance with the schedules set forth in subdivisions (3) to (6),  
268 inclusive, of this subsection. If such property is developed and produced  
269 by the owner of such property for a purpose other than wholesale or  
270 retail sale or lease, its true and actual value shall be established in  
271 relation to its cost of development, production and installation and shall  
272 reflect depreciation in accordance with the schedules provided in  
273 subdivisions (3) to (6), inclusive, of this subsection. The provisions of  
274 this subsection shall not apply to property owned by a public service  
275 company, as defined in section 16-1.

276 Sec. 11. Subdivision (7) of subsection (b) of section 12-63 of the 2026  
 277 supplement to the general statutes is repealed and the following is  
 278 substituted in lieu thereof (*Effective October 1, 2026, and applicable to*  
 279 *assessment years commencing on or after October 1, 2026*):

280 (7) (A) Except as provided in subparagraph (B) of this subdivision,  
 281 for assessment years commencing on or after October 1, 2024, the  
 282 following schedule of depreciation shall be applicable with respect to  
 283 motor vehicles based on the manufacturer's suggested retail price of  
 284 such motor vehicles, provided no motor vehicle manufactured nineteen  
 285 or fewer years prior to the assessment year for which it is assessed shall  
 286 be assessed at an amount less than five hundred dollars:

T1	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T2		T3
T4	Up to year one	Eighty-five per cent
T5	Year two	Eighty per cent
T6	Year three	Seventy-five per cent
T7	Year four	Seventy per cent
T8	Year five	Sixty-five per cent
T9	Year six	Sixty per cent
T10	Year seven	Fifty-five per cent
T11	Year eight	Fifty per cent
T12	Year nine	Forty-five per cent
T13	Year ten	Forty per cent
T14	Year eleven	Thirty-five per cent
T15	Year twelve	Thirty per cent
T16	Year thirteen	Twenty-five per cent
T17	Year fourteen	Twenty per cent
T18	Years fifteen to nineteen	Fifteen per cent
T19	Years twenty and beyond	[Not less than five hundred dollars] <u>Ten per cent or five hundred dollars, whichever is less</u>
T20		
T21		

287 (B) For assessment years commencing on or after October 1, 2024, any  
 288 municipality may, by vote of its legislative body, or in a municipality  
 289 where the legislative body is a town meeting, by vote of its board of  
 290 selectmen, elect to apply the following modified schedule of  
 291 depreciation with respect to motor vehicles based on the manufacturer's  
 292 suggested retail price of such motor vehicles, provided no motor vehicle  
 293 manufactured nineteen or fewer years prior to the assessment year for  
 294 which it is assessed shall be assessed at an amount less than five  
 295 hundred dollars:

T24	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T25		
T27		
T28	Up to year one	Ninety per cent
T29	Year two	Eighty-five per cent
T30	Year three	Eighty per cent
T31	Year four	Seventy-five per cent
T32	Year five	Seventy per cent
T33	Year six	Sixty-five per cent
T34	Year seven	Sixty per cent
T35	Year eight	Fifty-five per cent
T36	Year nine	Fifty per cent
T37	Year ten	Forty-five per cent
T38	Year eleven	Forty per cent
T39	Year twelve	Thirty-five per cent
T40	Year thirteen	Thirty per cent
T41	Year fourteen	Twenty-five per cent
T42	Years fifteen to nineteen	Twenty per cent
T43	Years twenty and beyond	[Not less than
T44		five hundred dollars] <u>Fifteen</u>
T45		<u>per cent or five hundred</u>
T46		<u>dollars, whichever is less</u>

296 Any municipality that elects to apply the modified schedule of  
297 depreciation described in this subparagraph shall, not later than  
298 fourteen days after such election, notify the Secretary of the Office of  
299 Policy and Management, in a form and manner prescribed by the  
300 secretary, of such election and the first assessment year for which such  
301 schedule shall be effective.

302 Sec. 12. Subdivisions (12) and (13) of subsection (b) of section 12-63 of  
303 the 2026 supplement to the general statutes are repealed and the  
304 following is substituted in lieu thereof (*Effective October 1, 2026, and*  
305 *applicable to assessment years commencing on or after October 1, 2026*):

306 (12) For assessment years commencing on or after October 1, [2024]  
307 2026, for any commercial motor vehicle (A) that is modified, or (B) to  
308 which is affixed an attachment designed, manufactured or modified to  
309 be affixed to such motor vehicle, the assessor shall determine whether  
310 to value such motor vehicle and any such modifications or attachments  
311 to such motor vehicle pursuant to subdivision (7) of this subsection or  
312 section [12-41] 12-71. The assessor shall determine valuation of any  
313 modifications or attachments to such motor vehicle based on whether  
314 such modifications or attachments are intended to be permanently  
315 affixed to such motor vehicle.

316 (13) Nothing in this subsection shall prevent any taxpayer from  
317 appealing any (A) assessment made pursuant to this subsection if such  
318 assessment does not accurately reflect the present true and actual value  
319 of any item of such taxpayer's personal property, other than a motor  
320 vehicle valued pursuant to subdivision (7) of this subsection, or (B)  
321 determination of the manufacturer's suggested retail price used to value  
322 a motor vehicle pursuant to this subsection.

323 Sec. 13. Subsection (f) of section 12-71b of the general statutes is  
324 repealed and the following is substituted in lieu thereof (*Effective October*  
325 *1, 2026, and applicable to assessment years commencing on or after October 1,*  
326 *2026*):

327 (f) Upon receipt by the assessor in any town of notice from the

328 Commissioner of Motor Vehicles, in a manner as prescribed by said  
329 commissioner, with respect to any motor vehicle subject to property tax  
330 in accordance with the provisions of this section and that has not been  
331 entered in the taxable grand list of such town, such assessor shall  
332 determine the value of such motor vehicle for purposes of property tax  
333 assessment and shall, for assessment years commencing (1) prior to  
334 October 1, 2024, add such value to the taxable grand list in such town  
335 for the immediately preceding assessment date, and (2) on or after  
336 October 1, 2024, add such value to the taxable grand list in such town.  
337 The tax thereon shall be levied and collected by the tax collector. Such  
338 property tax shall be payable not later than (A) the first day of [(A)]  
339 February following the first day of January on which the owner of such  
340 motor vehicle becomes liable for the payment of property tax, for  
341 assessment years commencing prior to October 1, 2024, [and] (B) the first  
342 day of the month succeeding the month in which such property tax  
343 became due and payable, for assessment years commencing on [or after]  
344 October 1, 2024, and October 1, 2025, and (C) the date on which such  
345 property tax is due and payable as determined in accordance with  
346 section 12-146, for assessment years commencing on or after October 1,  
347 2026, with respect to such motor vehicle in accordance with the  
348 provisions of this section, subject to any determination in accordance  
349 with section 12-142 that such tax shall be due and payable in  
350 installments.

351 Sec. 14. Subsection (b) of section 12-71d of the general statutes is  
352 repealed and the following is substituted in lieu thereof (*Effective October*  
353 *1, 2026, and applicable to assessment years commencing on or after October 1,*  
354 *2026*):

355 (b) [Not later than October 1, 2024, and annually thereafter, the  
356 Secretary of the Office of Policy and Management shall, in consultation  
357 with the Department of Motor Vehicles, establish guidelines for the  
358 valuation of motor vehicles, which shall be used by assessors in each  
359 municipality in determining the use of motor vehicles for purposes of  
360 property taxation.] The value for each motor vehicle shall be determined  
361 by the schedule of depreciation described in subdivision (7) of

362 subsection (b) of section 12-63, as amended by this act. The  
363 determination of the assessed value of any vehicle for which a  
364 manufacturer's suggested retail price cannot be obtained for purposes  
365 of the property tax assessment list in any municipality shall be the  
366 responsibility of the assessor in such municipality, in consultation with  
367 the Connecticut Association of Assessing Officers. Any appeal from the  
368 findings of assessors concerning motor vehicle values shall be made in  
369 accordance with provisions related to such appeals under this chapter.

370 Sec. 15. Subdivision (1) of subsection (a) of section 12-117a of the  
371 general statutes is repealed and the following is substituted in lieu  
372 thereof (*Effective October 1, 2026*):

373 (a) (1) Any person, including any lessee of real property whose lease  
374 has been recorded as provided in section 47-19 and who is bound under  
375 the terms of such person's lease to pay real property taxes, claiming to  
376 be aggrieved by the action of the board of tax review or the board of  
377 assessment appeals, as the case may be, in any town or city may make  
378 application, not later than two months after the date of the mailing of  
379 notice of such action, in the nature of an appeal therefrom to the superior  
380 court for the judicial district in which such town or city is situated,  
381 which shall be accompanied by a citation to such town or city to appear  
382 before such court. Such citation shall be signed by the same authority  
383 and such appeal shall be returnable at the same time and served and  
384 returned in the same manner as is required in case of a summons in a  
385 civil action. The authority issuing the citation shall take from the  
386 applicant a bond or recognizance to such town or city, with surety, to  
387 prosecute the application to effect and to comply with and conform to  
388 the orders and decrees of the court in the premises. Any such application  
389 shall be a preferred case, to be heard, unless good cause appears to the  
390 contrary, at the first session, by the court or by a committee appointed  
391 by the court. The pendency of such application shall not suspend (A)  
392 such town or city's authority to file a certificate continuing a tax lien, or  
393 (B) an action by such town or city to collect not more than seventy-five  
394 per cent of the tax so assessed or not more than ninety per cent of such  
395 tax with respect to any real property for which the assessed value is five

396 hundred thousand dollars or more, and upon which such appeal is  
397 taken. If, during the pendency of such appeal, a new assessment year  
398 begins, the applicant may amend the application as to any matter  
399 therein, including an appeal for such new year, that is affected by the  
400 inception of such new year and such applicant need not appear before  
401 the board of tax review or board of assessment appeals, as the case may  
402 be, to make such amendment effective.

403 Sec. 16. Subdivision (1) of subsection (f) of section 12-170aa of the  
404 general statutes is repealed and the following is substituted in lieu  
405 thereof (*Effective October 1, 2026*):

406 (f) (1) Any homeowner, believing such homeowner is entitled to tax  
407 reduction benefits under this section for any assessment year, shall  
408 make application as required in subsection (e) of this section, to the  
409 assessor of the municipality in which the homeowner resides, for such  
410 tax reduction at any time from February first to and including May  
411 fifteenth of the year in which tax reduction is claimed. A homeowner  
412 may make application to the [secretary] assessor prior to August  
413 fifteenth of the claim year for an extension of the application period. The  
414 [secretary] assessor may grant such extension in the case of extenuating  
415 circumstance due to illness or incapacitation as evidenced by a  
416 certificate signed by a physician, physician assistant or an advanced  
417 practice registered nurse to that extent, or if the [secretary] assessor  
418 determines there is good cause for doing so. Such application for tax  
419 reduction benefits shall be submitted on a form prescribed and  
420 furnished by the secretary to the assessor. In making application the  
421 homeowner shall present to such assessor, in substantiation of such  
422 homeowner's application, a copy of such homeowner's federal income  
423 tax return, including a copy of the Social Security statement of earnings  
424 for such homeowner, and that of such homeowner's spouse, if filed  
425 separately, for such homeowner's taxable year ending immediately  
426 prior to the submission of such application, or if not required to file a  
427 return, such other evidence of qualifying income in respect to such  
428 taxable year as may be required by the assessor.

429 Sec. 17. Subdivision (19) of section 12-81 of the 2026 supplement to  
430 the general statutes is repealed and the following is substituted in lieu  
431 thereof (*Effective October 1, 2026, and applicable to assessment years*  
432 *commencing on or after October 1, 2026*):

433 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,  
434 property to the amount of one thousand dollars belonging to, or held in  
435 trust for, (A) any resident of this state who is a veteran, as defined in  
436 section 27-103, who was a member of the armed forces in service in time  
437 of war, (B) any resident of this state who was a citizen of the United  
438 States at the time of his enlistment and who was in the military or naval  
439 service of a government allied or associated with that of the United  
440 States during the Second World War and (1) received an honorable  
441 discharge therefrom, (2) received a general discharge under honorable  
442 conditions therefrom, or (3) received an other than honorable discharge  
443 based on a qualifying condition, (C) any resident of this state who  
444 served during the Second World War as a member of any armed force  
445 of any government signatory to the United Nations Declaration of  
446 January 1, 1942, and participated in armed conflict with an enemy of the  
447 United States and who has been a citizen of the United States for at least  
448 ten years and presents satisfactory evidence of such service, (D) any  
449 resident of this state who served as a member of the crew of a merchant  
450 vessel during the Second World War and is qualified with respect to  
451 such service as a member of the group known as the "American  
452 Merchant Marine in ocean-going service during the period of armed  
453 conflict, December 7, 1941, to August 15, 1945", members of which are  
454 deemed to be eligible for certain veterans benefits under a  
455 determination in the United States Department of Defense, as recorded  
456 in the Federal Register of February 1, 1988, provided such resident has  
457 received an armed forces discharge certificate from the Department of  
458 Defense on the basis of such service, (E) any member of the armed forces  
459 who was in service in time of war and is still in the service and by reason  
460 of continuous service has not as yet received a discharge, (F) any person  
461 who is retired from the armed forces after thirty years of service because  
462 he has reached the age limit prescribed by law or because he suffers  
463 from mental or physical disability, or (G) any person who is serving in

464 the armed services in time of war; or lacking said amount of property in  
465 his own name, so much of the property belonging to, or held in trust for,  
466 his spouse, who is domiciled with him, as is necessary to equal said  
467 amount. For the purposes of this subdivision, "veteran", "armed forces"  
468 and "service in time of war" have the same meanings as provided in  
469 section 27-103;

470 Sec. 18. Subdivision (20) of section 12-81 of the 2026 supplement to  
471 the general statutes is repealed and the following is substituted in lieu  
472 thereof (*Effective October 1, 2026, and applicable to assessment years*  
473 *commencing on or after October 1, 2026*):

474 (20) (A) Subject to the provisions hereinafter stated, property not  
475 exceeding three thousand five hundred dollars in amount shall be  
476 exempt from taxation, which property belongs to, or is held in trust for,  
477 any resident of this state who has served, or is serving, in the Army,  
478 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the  
479 United States and (i) has a disability rating as determined by the United  
480 States Department of Veterans Affairs amounting to ten per cent or  
481 more of total disability, other than a determination of (I) being  
482 permanently and totally disabled based on a service-connected  
483 disability rating of one hundred per cent, or (II) in any municipality  
484 providing the exemption under section 12-81pp, having a service-  
485 connected total disability based on individual unemployability,  
486 provided such exemption shall be two thousand dollars in any case in  
487 which such rating is between ten per cent and twenty-five per cent; two  
488 thousand five hundred dollars in any case in which such rating is more  
489 than twenty-five per cent but not more than fifty per cent; three  
490 thousand dollars in any case in which such rating is more than fifty per  
491 cent but not more than seventy-five per cent; and three thousand five  
492 hundred dollars in any case in which such resident has attained sixty-  
493 five years of age or such rating is more than seventy-five per cent; or (ii)  
494 is receiving a pension, annuity or compensation from the United States  
495 because of the loss in service of a leg or arm or that which is considered  
496 by the rules of the United States Pension Office or the Bureau of War  
497 Risk Insurance the equivalent of such loss.

498 (B) If such veteran lacks such amount of property in such veteran's  
499 name, so much of the property belonging to, or held in trust for, such  
500 veteran's spouse, who is domiciled with such veteran, as is necessary to  
501 equal such amount shall also be so exempt. When any veteran entitled  
502 to an exemption under the provisions of this subdivision has died,  
503 property belonging to, or held in trust for, such deceased veteran's  
504 surviving spouse, while such spouse remains a widow or widower, or  
505 belonging to or held in trust for such deceased veteran's minor children  
506 during their minority, or both, while they are residents of this state, shall  
507 be exempt in the same aggregate amount as that to which the disabled  
508 veteran was or would have been entitled at the time of such veteran's  
509 death.

510 (C) No individual entitled to the exemption under this subdivision  
511 and under one or more of subdivisions (19), (22), (23), (25) and (26) of  
512 this section or sections 12-81pp and 12-81qq shall receive more than one  
513 exemption.

514 (D) (i) No individual shall receive any exemption to which such  
515 individual is entitled under this subdivision until such individual has  
516 complied with section 12-95 and has submitted proof of such  
517 individual's disability rating, as determined by the United States  
518 Department of Veterans Affairs, to the assessor of the town in which the  
519 exemption is sought. If there is no change to an individual's disability  
520 rating, such proof shall not be required for any assessment year  
521 following that for which the exemption under this subdivision is  
522 granted initially. If the United States Department of Veterans Affairs  
523 modifies a veteran's disability rating, such modification shall be deemed  
524 a waiver of the right to the exemption under this subdivision until proof  
525 of disability rating is submitted to the assessor and the right to such  
526 exemption is established as required initially, except that (I) if such  
527 disability rating is modified to a determination that such veteran is  
528 permanently and totally disabled based on a service-connected  
529 disability rating of one hundred per cent, such veteran may seek the  
530 exemption under subdivision (83) of this section, or (II) if such disability  
531 rating is modified to a determination that such veteran has a service-

532 connected total disability based on individual unemployability and if  
533 such veteran resides in a municipality that provides the exemption  
534 under section 12-81pp, such veteran may seek the exemption under  
535 section 12-81pp.

536 (ii) Any individual who has been unable to submit evidence of  
537 disability rating in the manner required by this subdivision, or who has  
538 failed to submit such evidence as provided in section 12-95, may, when  
539 such individual obtains such evidence, make application to the [tax  
540 collector] assessor not later than one year after such individual obtains  
541 such proof or not later than one year after the expiration of the time  
542 limited in section 12-95, as the case may be, for abatement in case the tax  
543 has not been paid, or for refund in case the whole tax has been paid, of  
544 such part or the whole of such tax as represents the service exemption.  
545 Such abatement or refund may be granted retroactively to include the  
546 assessment day next succeeding the date as of which such person was  
547 entitled to such disability rating as determined by the United States  
548 Department of Veterans Affairs, but in no case shall any abatement or  
549 refund be made for a period greater than three years.

550 (iii) The tax collector shall, after examination of such application, refer  
551 the same, with the tax collector's recommendations thereon, to the board  
552 of selectmen of a town or to the corresponding authority of any other  
553 municipality, and shall certify to the amount of abatement or refund to  
554 which the applicant is entitled. Upon receipt of such application and  
555 certification, the selectmen or other duly constituted authority shall, in  
556 case the tax has not been paid, issue a certificate of abatement or, in case  
557 the whole tax has been paid, draw an order upon the treasurer in favor  
558 of such applicant for the amount, without interest, that represents the  
559 service exemption. Any action so taken by such selectmen or other  
560 authority shall be a matter of record and the tax collector shall be  
561 notified in writing of such action;

562 Sec. 19. Subdivision (74) of section 12-81 of the 2026 supplement to  
563 the general statutes is repealed and the following is substituted in lieu  
564 thereof (*Effective October 1, 2026, and applicable to assessment years*

565 *commencing on or after October 1, 2026):*

566 (74) (A) (i) For a period not to exceed five assessment years following  
567 the assessment year in which it is first registered, any new commercial  
568 truck, truck tractor, tractor and semitrailer, and vehicle used in  
569 combination therewith, which is used exclusively to transport freight for  
570 hire and: Is either subject to the jurisdiction of the United States  
571 Department of Transportation pursuant to Chapter 135 of Title 49,  
572 United States Code, or any successor thereto, or would otherwise be  
573 subject to said jurisdiction except for the fact that the vehicle is used  
574 exclusively in intrastate commerce; has a gross vehicle weight rating in  
575 excess of twenty-six thousand pounds; and prior to August 1, 1996, was  
576 not registered in this state or in any other jurisdiction but was registered  
577 in this state on or after said date. (ii) For a period not to exceed five  
578 assessment years following the assessment year in which it is first  
579 registered, any new commercial truck, truck tractor, tractor and  
580 semitrailer, and vehicle used in combination therewith, not eligible  
581 under subparagraph (A)(i) of this subdivision, that has a gross vehicle  
582 weight rating in excess of fifty-five thousand pounds and was not  
583 registered in this state or in any other jurisdiction but was registered in  
584 this state on or after August 1, 1999. As used in this subdivision, "gross  
585 vehicle weight rating" has the same meaning as provided in section 14-  
586 1;

587 (B) Any person who on October first in any year holds title to or is  
588 the registrant of a vehicle for which such person intends to claim the  
589 exemption provided in this subdivision shall file with the assessor or  
590 board of assessors in the municipality in which the vehicle is subject to  
591 property taxation, on or before the first day of November in such year,  
592 a written application claiming such exemption on a form prescribed by  
593 the Secretary of the Office of Policy and Management. Such person shall  
594 include information as to the make, model, year and vehicle  
595 identification number of each such vehicle, and any appurtenances  
596 attached thereto, in such application. The person holding title to or the  
597 registrant of such vehicle for which exemption is claimed shall furnish  
598 the assessor or board of assessors with such supporting documentation

599 as said secretary may require, including, but not limited to, evidence of  
600 vehicle use, acquisition cost and registration. Failure to file such  
601 application in this manner and form within the time limit prescribed  
602 shall constitute a waiver of the right to such exemption for such  
603 assessment year, unless an extension of time is allowed as provided in  
604 section 12-81k. Such application shall not be required for any assessment  
605 year following that for which the initial application is filed, provided if  
606 the vehicle is modified, such modification shall be deemed a waiver of  
607 the right to such exemption until a new application is filed and the right  
608 to such exemption is established as required initially. With respect to  
609 any vehicle for which the exemption under this subdivision has  
610 previously been claimed in a town other than that in which the vehicle  
611 is registered on any assessment date, the person shall not be entitled to  
612 such exemption until a new application is filed and the right to such  
613 exemption is established in said town;

614 (C) With respect to any vehicle which is not registered on the first day  
615 of October in any assessment year and which is registered subsequent  
616 to said first day of October in such assessment year, the value of such  
617 vehicle for property tax exemption purposes shall be a pro rata portion  
618 of the value determined in accordance with subparagraph (D) or (E) of  
619 this subdivision, as applicable, to be determined by a ratio, the  
620 numerator of which shall be the number of months from the date of such  
621 registration, including the month in which registration occurs, to the  
622 first day of October next succeeding and the denominator of which shall  
623 be twelve. For purposes of this subdivision, "assessment year" means  
624 the period of twelve full months commencing with October first each  
625 year;

626 (D) For assessment years commencing prior to October 1, 2024,  
627 notwithstanding the provisions of section 12-71d, as amended by this  
628 act, the assessor or board of assessors shall determine the value for each  
629 vehicle with respect to which a claim for exemption under this  
630 subdivision is approved, based on the vehicle's cost of acquisition,  
631 including costs related to the modification of such vehicle, adjusted for  
632 depreciation;

633 (E) For assessment years commencing on or after October 1, 2024, the  
634 assessor or board of assessors shall determine the value for each vehicle,  
635 with respect to which a claim for exemption under this subdivision is  
636 approved, pursuant to the provisions of section 12-71d;

637 Sec. 20. Subdivision (83) of section 12-81 of the 2026 supplement to  
638 the general statutes is repealed and the following is substituted in lieu  
639 thereof (*Effective October 1, 2026, and applicable to assessment years*  
640 *commencing on or after October 1, 2026*):

641 (83) (A) (i) That fractional share of a dwelling, including a  
642 condominium, as defined in section 47-68a, a unit in a common interest  
643 community, as defined in section 47-202, and a mobile manufactured  
644 home, as defined in section 12-63a, (I) that belongs to or is held in trust  
645 for any resident of this state who has served in the Army, Navy, Marine  
646 Corps, Coast Guard, Air Force or Space Force of the United States and  
647 has been determined by the United States Department of Veterans  
648 Affairs to be permanently and totally disabled based on a service-  
649 connected disability rating of one hundred per cent, or that is possessed  
650 by such a resident as a tenant for life or tenant for a term of years liable  
651 for property tax under section 12-48, and (II) that is occupied by such  
652 resident as the resident's primary residence, or (ii) lacking such  
653 residence, one motor vehicle that belongs to or is held in trust for such  
654 resident and is garaged in this state. As used in this subdivision,  
655 "dwelling" does not include any portion of the unit or structure used by  
656 such resident for commercial purposes or from which such resident  
657 derives any rental income.

658 (B) If such resident lacks such dwelling or motor vehicle in such  
659 resident's name, the dwelling or motor vehicle, as applicable, belonging  
660 to or held in trust for such resident's spouse, or possessed by such  
661 resident's spouse as a tenant for life or tenant for a term of years liable  
662 for property tax under section 12-48, who is domiciled with such  
663 resident, shall be so exempt. When any resident entitled to an exemption  
664 under the provisions of this subdivision has died, the dwelling or motor  
665 vehicle, as applicable, belonging to or held in trust for such deceased

666 resident's surviving spouse, or possessed by such deceased resident's  
667 spouse as a tenant for life or tenant for a term of years liable for property  
668 tax under section 12-48, while such spouse remains a widow or  
669 widower, or belonging to or held in trust for such deceased resident's  
670 minor children during their minority, or both, while they are residents  
671 of this state, shall be so exempt as that to which such resident was or  
672 would have been entitled at the time of such resident's death.

673 (C) No individual entitled to the exemption under this subdivision  
674 and under one or more of subdivisions (19), (22), (23), (25) and (26) of  
675 this section or sections 12-81pp and 12-81qq shall receive more than one  
676 exemption.

677 (D) (i) No individual shall receive any exemption to which such  
678 individual is entitled under this subdivision until such individual has  
679 complied with section 12-95, and has submitted proof of such  
680 individual's determination by the United States Department of Veterans  
681 Affairs, to the assessor of the town in which the exemption is sought. If  
682 there is no change to an individual's determination, such proof shall not  
683 be required for any assessment year following that for which the  
684 exemption under this subdivision is granted initially. If the United  
685 States Department of Veterans Affairs modifies an individual's  
686 determination to other than permanently and totally disabled based on  
687 a service-connected disability rating of one hundred per cent, such  
688 modification shall be deemed a waiver of the right to the exemption  
689 under this subdivision. Any such individual whose determination was  
690 modified to other than permanently and totally disabled based on a  
691 service-connected disability rating of one hundred per cent may seek  
692 the exemption under subdivision (20) of this section.

693 (ii) Any individual who has been unable to submit evidence of such  
694 determination by the United States Department of Veterans Affairs in  
695 the manner required by this subdivision, or who has failed to submit  
696 such evidence as provided in section 12-95, may, when such individual  
697 obtains such evidence, make application to the [tax collector] assessor  
698 not later than one year after such individual obtains such proof or not

699 later than one year after the expiration of the time limited in section 12-  
700 95, as the case may be, for abatement in case the tax has not been paid,  
701 or for refund in case the whole tax or part of the tax has been paid. Such  
702 abatement or refund may be granted retroactively to include the  
703 assessment day next succeeding the date as of which such individual  
704 was entitled to such determination by the United States Department of  
705 Veterans Affairs, but in no case shall any abatement or refund be made  
706 for a period greater than three years.

707 (iii) The tax collector shall, after examination of such application, refer  
708 the same, with the tax collector's recommendations thereon, to the board  
709 of selectmen of a town or to the corresponding authority of any other  
710 municipality, and shall certify to the amount of abatement or refund to  
711 which the applicant is entitled. Upon receipt of such application and  
712 certification, the selectmen or other duly constituted authority shall, in  
713 case the tax has not been paid, issue a certificate of abatement or, in case  
714 the whole tax or part of the tax has been paid, draw an order upon the  
715 treasurer in favor of such applicant for such amount, without interest.  
716 Any action so taken by such selectmen or other authority shall be a  
717 matter of record and the tax collector shall be notified in writing of such  
718 action.

719 (E) For assessment years commencing on and after October 1, 2025,  
720 any municipality may, by vote of its legislative body or, in a  
721 municipality where the legislative body is a town meeting, by vote of  
722 the board of selectmen, provide that, for any individual receiving the  
723 exemption under this subdivision for a dwelling described in  
724 subparagraph (A)(i) of this subdivision, not more than two acres of the  
725 lot upon which such dwelling sits shall be exempt from taxation.

726 (F) For assessment years commencing on and after October 1, 2025,  
727 any municipality may, by vote of its legislative body or, in a  
728 municipality where the legislative body is a town meeting, by vote of  
729 the board of selectmen, provide that the surviving spouse of any  
730 resident of this state who (i) had served in the Army, Navy, Marine  
731 Corps, Coast Guard, Air Force or Space Force of the United States, (ii)

732 had been determined by the United States Department of Veterans  
733 Affairs to be permanently and totally disabled based on a service-  
734 connected disability rating of one hundred per cent, and (iii) died prior  
735 to October 1, 2024, but after a date to be determined by such legislative  
736 body or board of selectmen, as applicable, shall, while such spouse  
737 remains a widow or widower, be entitled to the exemption or  
738 exemptions under this subdivision.

739 (G) Notwithstanding the provisions of this section, for assessment  
740 years commencing on and after October 1, 2025, any municipality may,  
741 by vote of its legislative body or, in a municipality where the legislative  
742 body is a town meeting, by vote of the board of selectmen, limit the total  
743 amount of the exemption or exemptions granted under this subdivision  
744 to the median assessed valuation of residential real property in such  
745 municipality.

746 Sec. 21. Section 12-93 of the 2026 supplement to the general statutes  
747 is repealed and the following is substituted in lieu thereof (*Effective*  
748 *October 1, 2026*):

749 Any person who claims an exemption from taxation under the  
750 provisions of section 12-81, as amended by this act, or 12-82 by reason  
751 of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or  
752 Space Force of the United States shall give notice to the town clerk of the  
753 town in which he resides that he is entitled to such exemption. Any  
754 person who has performed such service may establish his right to such  
755 exemption by exhibiting to the town clerk (1) an honorable discharge,  
756 (2) a general discharge under honorable conditions, or (3) an other than  
757 honorable discharge based on a qualifying condition, as defined in  
758 section 27-103, or a certified copy [thereof] of any such discharge, from  
759 such service or, in the absence of such discharge or copy, by appearing  
760 before the assessors for an examination under oath, supported by two  
761 affidavits of disinterested persons, showing that the claimant is a  
762 veteran, as defined in section 27-103, or is serving or, if he is unable to  
763 appear by reason of such service, he may establish such right, until such  
764 time as he appears personally and exhibits his discharge or copy, by

765 forwarding to the town clerk annually a written statement, signed by  
766 the commanding officer of his unit, ship or station or by some other  
767 appropriate officer, or where such claimant is currently serving in an  
768 active theater of war or hostilities, by the presentation of a notarized  
769 statement of a parent, guardian, spouse or legal representative of such  
770 claimant, stating that he is personally serving and is unable to appear in  
771 person by reason of such service, which statement shall be received  
772 before the assessment day of the town wherein the exemption is  
773 claimed. In the case of any person claiming exemption under  
774 subdivision (83) of section 12-81, as amended by this act, such claimant  
775 shall annually, not later than January first, submit such claim to the  
776 assessors for approval, on an application form prepared for such  
777 purpose by the Secretary of the Office of Policy and Management and to  
778 be used for assessment years commencing on and after October 1, 2025,  
779 which submission shall include [(1)] (A) all documentation necessary to  
780 demonstrate that the resident described in subparagraph (A) of  
781 subdivision (83) of section 12-81, as amended by this act, has been  
782 determined by the United States Department of Veterans Affairs to be  
783 permanently and totally disabled based on a service-connected  
784 disability rating of one hundred per cent, and [(2)] (B) an attestation that  
785 such claimant has not submitted, and will not submit, a claim for the  
786 exemption under subdivision (83) of section 12-81, as amended by this  
787 act, in another town. The assessors shall report to the town clerk all  
788 claims so established. Any person claiming exemption by reason of the  
789 service of a relative as a soldier, sailor, marine or member of the Coast  
790 Guard, Air Force or Space Force may establish his right thereto by at  
791 least two affidavits of disinterested persons showing the service of such  
792 relative, his [honorable] discharge or death in service, and the  
793 relationship of the claimant to him; and the assessors may further  
794 require such person to be examined by them under oath concerning  
795 such facts. The town clerk of the town where the [honorable] discharge  
796 or certified copy thereof and each affidavit is originally presented for  
797 record shall record such discharge or certified copy or affidavits thereof  
798 in full and shall list the names of such claimants and such service shall  
799 be performed by the town clerk without remuneration therefor.

800 Thereafter if any person entitled to such exemption changes his legal  
801 residence, the town clerk in the town of former residence and in which  
802 such [honorable] discharge or certified copy thereof or any such  
803 affidavit in respect to such person was originally presented for record  
804 shall, upon request and payment of a fee by such person to said town of  
805 former residence in an amount determined by the town treasurer as  
806 necessary to cover the cost of such procedure, prepare and mail to the  
807 town in which such person resides, a copy of the record of such  
808 discharge or certified copy thereof or affidavits, or he may establish his  
809 right to such exemption in the town in which he resides by exhibiting to  
810 the town clerk thereof the original discharge or a certified copy thereof  
811 or such affidavits. Said clerk shall take therefrom sufficient data to  
812 satisfy the exemption requirements of the general statutes and shall  
813 record the same and shall note the town where the original complete  
814 recording of discharge papers was made. No board of assessors or board  
815 of assessment appeals or other official shall allow any such claim for  
816 exemption unless evidence as herein specified has been filed in the office  
817 of the town clerk, provided, if any claim for exemption has been allowed  
818 by any board of assessors or board of assessment appeals prior to July  
819 1, 1923, the provisions of this section shall not apply to such claim. Each  
820 claim granted prior to July 1, 1923, shall be recorded with those  
821 presented subsequent thereto, and a list of such names, alphabetically  
822 arranged, shall be furnished the assessors by the town clerk.

823       Sec. 22. (NEW) (*Effective October 1, 2026*) When the final day  
824 prescribed pursuant to chapter 203 of the general statutes for a taxpayer  
825 to file any application or extension relating to the assessment of  
826 property taxes falls on Saturday, Sunday or a legal holiday, as defined  
827 in section 1-4 of the general statutes, such application or extension shall  
828 be considered timely if it is filed or postmarked on the next day that is  
829 not Saturday, Sunday or a legal holiday.

830       Sec. 23. Section 12-120c of the general statutes is repealed. (*Effective*  
831 *October 1, 2026*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026</i>	7-1001(b) and (c)
Sec. 2	<i>July 1, 2026</i>	12-19b
Sec. 3	<i>July 1, 2026</i>	12-20b
Sec. 4	<i>October 1, 2026</i>	12-40a
Sec. 5	<i>October 1, 2026</i>	12-55(b)
Sec. 6	<i>October 1, 2026</i>	12-62(a)
Sec. 7	<i>October 1, 2026</i>	12-62a(b)
Sec. 8	<i>October 1, 2026</i>	12-62g
Sec. 9	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-63(a)
Sec. 10	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-63(b)(2)
Sec. 11	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-63(b)(7)
Sec. 12	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-63(b)(12) and (13)
Sec. 13	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-71b(f)
Sec. 14	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-71d(b)
Sec. 15	<i>October 1, 2026</i>	12-117a(a)(1)
Sec. 16	<i>October 1, 2026</i>	12-170aa(f)(1)
Sec. 17	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-81(19)

Sec. 18	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-81(20)
Sec. 19	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-81(74)
Sec. 20	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	12-81(83)
Sec. 21	<i>October 1, 2026</i>	12-93
Sec. 22	<i>October 1, 2026</i>	New section
Sec. 23	<i>October 1, 2026</i>	Repealer section

**PD**      *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

**OFA Fiscal Note**

**State Impact:**

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Policy & Mgmt., Off.	GF - Savings	Minimal	Minimal

Note: GF=General Fund

**Municipal Impact:**

Municipalities	Effect	FY 27 \$	FY 28 \$
All Municipalities	Grand List Decrease	See Below	See Below
All Municipalities	Potential Cost	Minimal	Minimal
All Municipalities	Potential Savings	Minimal	Minimal
All Municipalities	Potential Revenue Gain	See Below	See Below
All Municipalities	Potential Grand List Impact	See Below	See Below

**Explanation**

The bill makes various changes to assessment statutes which results in the impacts described below.

**Sections 2 and 3** require the Office of Policy and Management (OPM) to send certain notices to municipalities by email instead of certified mail. This may result in a savings to OPM beginning in FY 27 associated with fewer printing and mail service costs.

**Sections 5 and 6** requires municipal assessors to notify taxpayers about increases in their property tax assessment even if a revaluation

notice is sent as well. This may result in a potential cost to municipalities beginning in FY 27 associated with printing and mail service to the extent more assessment increase notices are sent.

**Sections 7 - 10** (1) makes changes to how motor vehicles are valued and (2) only allows people to appeal the MSRP used and cannot base an appeal on the vehicle's present true and actual value. This results in a potential grand list impact to municipalities beginning in FY 28 that is dependent on how motor vehicles are valued. The section also results in a potential savings to municipalities beginning in FY 27 to the extent there are fewer appeals.

**Section 11** makes changes to the way motor vehicles that are at least 20 years old are valued by requiring them to be valued at the lesser of \$500 of 10% of their MSRP or 15% in certain municipalities. This results in a potential grand list decrease beginning in FY 28 to the extent these vehicles are valued at a lower amount.

**Section 12** makes changes to the way commercial vehicles are valued. This may result in a potential grand list impact to municipalities beginning in FY 28 to the extent commercial vehicles are valued differently. Any impact is dependent on how they would have otherwise been valued.

**Section 15** allows a tax collector to continue a lien on property taxes owed even if the taxpayer has appealed the taxes. This results in a potential revenue gain to municipalities beginning in FY 27 to the extent more interest is collected.

**Section 17** expands access to the basic veterans' property tax exemption to World War 2 veterans that received a general discharge under honorable conditions or received an other than honorable discharge based on a qualifying condition. This results in a grand list decrease to municipalities to the extent that more veterans qualify for

and receive this exemption<sup>1</sup>.

**Section 21** expands access to all property tax exemptions in sections 12-81 and 12-82 of the General Statutes to veterans that received a general discharge under honorable conditions or received an other than honorable discharge based on a qualifying condition. This results in a grand list decrease to municipalities to the extent that more veterans qualify for and receive these exemptions.

**Section 22** extends the deadline for taxpayers to file any property tax related application or extension under certain circumstances. This may result in a delay in property tax payments beginning in FY 27 or a potential grand list reduction beginning in FY 28 to the extent more property tax exemption applications or extensions are filed and accepted.

**Section 23** eliminates a requirement that assessors must annually report to OPM on the number of claims that were granted under a machinery and equipment exemption. This may result in a potential savings to municipalities beginning in FY 27 to the extent fewer resources are expended on reporting requirements.

The bill makes other various changes which do not result in a fiscal impact to the state or municipalities.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation and the number of notices sent by mail.

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<sup>1</sup> According to the National WW2 Museum, there are 830 surviving WW2 veterans in Connecticut.

**OLR Bill Analysis****sSB 362*****AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL PROPERTY TAX ASSESSMENT.*****SUMMARY**

This bill makes changes in laws on property tax assessments, including:

1. delaying the annual reporting deadlines for digital parcel filings;
2. changing the membership requirements for the committee that trains, examines, and certifies tax assessors;
3. allowing assessors to use certain imaging tools when doing full revaluation inspections and requiring them to notify taxpayers about assessment increases, even in revaluation years;
4. capping the taxable value of older motor vehicles and changing how commercial vehicles are valued;
5. expanding what proof taxpayers may file for a veterans property tax exemption;
6. requiring all municipalities to use the uniform personal property valuation method;
7. clarifying that municipalities may continue tax liens while a court appeal is pending;
8. broadly delaying the due dates for property tax filings that fall on a weekend or holiday; and
9. repealing a requirement that assessors annually report on exemptions granted for certain machinery and equipment.

The bill also requires that, when the Office of Policy and Management (OPM) notifies a municipality that it is revaluing a Payment In Lieu of Taxes-eligible property in the municipality, it must send the notice electronically, rather than by certified or registered mail as current law requires (§§ 2 & 3).

Lastly, it makes minor technical changes, including conforming changes to reflect prior changes in the law (§ 19).

EFFECTIVE DATE: October 1, 2026, and applicable to assessment years starting on and after that date, unless a different date is indicated below, and the provisions summarized above on OPM revaluation notifications are effective July 1, 2026.

#### **§ 1 — DEADLINE FOR SUBMITTING DIGITAL PARCEL FILINGS**

The bill delays, from May 1 to September 1, the date by which each town must annually give its digital parcel files (data about plots of land) to its council of governments (COG) or, if it is not a member of one, to OPM. It correspondingly delays, from July 1 to October 1, the annual deadline for COGs to report to OPM and the Planning and Development Committee on towns that did not submit or do not have digital parcel files.

EFFECTIVE DATE: October 1, 2026

#### **§ 4 — CERTIFIED CONNECTICUT MUNICIPAL ASSESSOR COMMITTEE**

To align with existing regulations, the bill specifies that the Certified Connecticut Municipal Assessor Committee (CCMA) may recommend applicants for CCMA I or II certification.

The bill also changes the committee membership requirements by: (1) removing the requirement that one member be an OPM employee, instead requiring the OPM secretary or someone he selects be a member and (2) requiring that all other committee members have a CCMA II certification, rather than any certification as current law allows. Under the bill, if any of these committee members lose their CCMA II

designation, the OPM secretary must choose a replacement to finish their terms.

EFFECTIVE DATE: October 1, 2026

## **§§ 5 & 6 — REVALUATION INSPECTIONS AND NOTIFICATIONS**

### ***Assessment Increase Notifications (§ 5)***

When setting their municipality's annual grand lists, the law generally requires assessors to notify taxpayers about any increases in their property assessments. The bill removes an exception to this requirement that allows assessors, during revaluation years, to send a revaluation notice instead. Thus, the bill requires assessors to send these notices any time assessments increase.

### ***Full Inspections (§ 6)***

By law, assessors must generally do revaluations every five years, and every 10 years, either (1) fully inspect buildings and structures or (2) require a questionnaire about them be completed. (They may also fully inspect them at other times to verify their records are accurate, such as after a renovation.) The bill adds to the ways assessors can do full inspections.

Under current law, when assessors are doing a full inspection, they must enter a building or structure, if given permission, to see its characteristics and condition. They must also verify its exterior dimensions. The bill appears to limit the purpose of entering the building, and assessing its interior, to verifying its exterior dimensions.

Under the bill, assessors may also use imaging tools that meet the International Association of Assessing Officers' guidance on alternatives to on-site inspections to do a full inspection.

EFFECTIVE DATE: October 1, 2026

## **§§ 7, 9 & 11-14 — MOTOR VEHICLE PROPERTY TAX ASSESSMENTS**

### ***Assessed Value (§§ 7, 9 & 12)***

Generally, property must be assessed at and taxed on 70% of its present true and actual (fair market) value. To align with recent changes in the law, the bill clarifies that motor vehicles are assessed at 70% of the manufacturer's suggested retail price (MSRP), if there is one, instead. (By law, if there is no MSRP, the assessor must consult with the Connecticut Association of Assessing Officers and set the vehicle's value.)

For vehicles that are assessed using an MSRP, the bill clarifies that people may only appeal the MSRP used and may not base an appeal on the vehicle's present true and actual value (for example, vehicles in a similar condition having sold for a different amount).

EFFECTIVE DATE: October 1, 2026, for the main provision clarifying vehicles are assessed using their MSRP (§ 7).

### ***Valuing Older Vehicles (§ 11)***

The bill caps the taxable value of motor vehicles that are at least 20 years old. Currently, these vehicles must be valued at \$500 or more. Under the bill, they must be valued at the lesser of \$500 or 10% of their MSRP (15% of their MSRP in municipalities that have chosen to use the modified depreciation schedule existing law allows).

### ***Commercial Vehicles (§ 12)***

By law, when assessing commercial motor vehicles and any additions to them (modifications and attachments), assessors must decide whether they should be valued like other motor vehicle property, taking into consideration whether the additions are permanent. Under current law, assessors may instead value them like other (primarily non-motor vehicle) personal property listed on a personal property declaration. The bill removes this option and instead allows them to use another existing law that primarily determines which municipality may levy tax on a property, among other things. (It is unclear whether this law provides an alternative way to value commercial vehicles.)

## **§§ 8, 17, 18, 20 & 21 — VETERANS' PROPERTY TAX EXEMPTIONS**

### ***Adjusting Amounts After a Revaluation (§ 8)***

By law, municipalities must increase certain property tax exemption amounts for veterans and their families if, after a revaluation, their grand lists increase by a certain amount. When calculating this increase, municipalities must compare their net grand list for that year (post-revaluation) to their net grand list for the prior year (pre-revaluation).

The bill specifies that municipalities, when doing this calculation, must use the grand lists that are set following a process existing law requires.

EFFECTIVE DATE: October 1, 2026

### ***WWII Veterans Who Served With Foreign Nations (§ 17)***

Existing law generally entitles U.S. citizens who served with an allied or associated nation's military during World War II (WWII) to a property tax exemption (of at least \$1,500) if he or she received an honorable discharge.

The bill expands eligibility to also cover these individuals who served with another nation if they received (1) a general discharge under honorable conditions or (2) an other than honorable (OTH) discharge if they have a qualifying condition (broadly, PTSD, a traumatic brain injury, or a military sexual trauma or a determination that sexual orientation, gender identity, or gender expression was more likely than not the primary reason for the OTH discharge (CGS § 27-103)). (It is unclear if other nations historically (in the WWII era) issued the same discharge characterizations as the United States currently does, so it is unclear if anyone could claim benefits under this expanded eligibility.)

### ***Submitting Proof of Eligibility (§§ 18, 20 & 21)***

By law, veterans and their families claiming a property tax exemption based on military service must generally show the town clerk proof of the qualifying service. Under current law, this proof must show the veteran has an honorable discharge from military service. By law, other discharge characterizations may qualify a veteran (or his or her family) for an exemption, though.

The bill expands what proof claimants may show to also cover these other eligible discharge characterizations (a general discharge under honorable conditions or an OTH discharge based on qualifying conditions, as described above).

The bill also makes the assessor, rather than the tax collector, responsible for receiving proof a claimant is retroactively eligible for an exemption based on his or her service-connected disability rating.

EFFECTIVE DATE: October 1, 2026, for the provision expanding what proof may be provided to the town clerk.

### **§ 10 — STATEWIDE DEPRECIATION SCHEDULE**

This bill requires, rather than allows, assessors to use a uniform personal property valuation method set in the law. Current law sets a valuation method, including depreciation schedules, that municipalities may adopt to value most types of personal property. The bill instead requires municipalities to use this method. (In practice, most municipalities already use it.)

By law, this method requires assessors to value most types of personal property based on their acquisition or development cost (plus certain additional costs, such as for installation), and then depreciate it based on its property type and age, according to statutory schedules.

### **§ 15 — MUNICIPAL TAX LIENS**

By law, real estate on which property taxes are owed is subject to an unrecorded (“silent”) lien for those taxes. If taxes on the property remain unpaid for a period set in law, the tax collector may file a certificate to continue the lien (formalize it in the land records) (CGS § 12-172 et seq.). The bill clarifies that the tax collector may do so even if the taxpayer has appealed the taxes to Superior Court and the case is still pending (see BACKGROUND).

### **§§ 16 & 22 — TAXPAYER FILINGS WITH THE MUNICIPALITY**

#### ***Weekend and Holiday Deadlines (§ 22)***

The bill broadly delays the deadline for taxpayers to file any property

tax-related application or extension if the deadline falls on a weekend or a legally recognized holiday. Under the bill, the filings are considered on-time if they are filed or postmarked on the next day that is not a weekend or holiday.

Existing law similarly allows property tax bills that are due on a weekend or holiday to be paid on the next business day without being considered late (CGS § 12-169).

**Circuit Breaker Program Extensions (§ 16)**

The bill also requires taxpayers who want an extension on the deadline to apply for the Circuit Breaker Program to request it with the assessor rather than the OPM secretary, as current law requires.

EFFECTIVE DATE: October 1, 2026

**§ 23 — REPEAL OF MACHINERY AND EQUIPMENT REPORTING REQUIREMENT**

The bill repeals the requirement that each assessor annually report to OPM on the amount of claims the municipality granted under certain existing exemptions for machinery and equipment.

EFFECTIVE DATE: October 1, 2026

**BACKGROUND**

**Related Bill**

sHB 5498, §§ 8 & 9, favorably reported by the Planning and Development Committee, makes it mandatory for tax collectors to continue property tax liens (by filing a certificate in the land records).

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable Substitute

Yea 21 Nay 0 (03/13/2026)