



General Assembly

Substitute Bill No. 362

February Session, 2026



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 7-100l 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2 statutes are repealed and the following is substituted in lieu thereof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 Section 12-19b of the general statutes is repealed and the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
T5	Up to year one	Eighty-five per cent
T6	Year two	Eighty per cent
T7	Year three	Seventy-five per cent
T8	Year four	Seventy per cent
T9	Year five	Sixty-five per cent
T10	Year six	Sixty per cent
T11	Year seven	Fifty-five per cent
T12	Year eight	Fifty per cent
T13	Year nine	Forty-five per cent
T14	Year ten	Forty per cent
T15	Year eleven	Thirty-five per cent
T16	Year twelve	Thirty per cent
T17	Year thirteen	Twenty-five per cent
T18	Year fourteen	Twenty per cent
T19	Years fifteen to nineteen	Fifteen per cent
T20	Years twenty and beyond	[Not less than five hundred dollars] <u>Ten per cent or five hundred dollars, whichever is less</u>
T21		
T22		
T23		

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:

	Age of Vehicle	Percentage of Manufacturer's Suggested Retail Price
T24		
T25		
T26		
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.*