



General Assembly

February Session, 2026

***Raised Bill No. 363***

LCO No. 2232



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT ALLOWING MUNICIPALITIES TO IMPOSE COMMERCIAL VACANCY ASSESSMENTS IN CERTAIN DISTRICTS.***

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

1 Section 1. (NEW) (*Effective October 1, 2026, and applicable to assessment*  
2 *years commencing on or after October 1, 2026*) (a) As used in this section:

3 (1) "Active renovation" means construction or repair work pursuant  
4 to an approved building permit, with such work ongoing for at least  
5 ninety consecutive days;

6 (2) "Municipality" has the same meaning as provided in section 7-148  
7 of the general statutes; and

8 (3) "Vacant" means not occupied or actively used for greater than one  
9 hundred eighty days, consecutive or nonconsecutive, in an assessment  
10 year.

11 (b) Any municipality may, by vote of its legislative body, adopt an  
12 ordinance imposing an assessment on any real property that is (1)  
13 vacant, (2) zoned for commercial use and not used for any residential

14 purpose, and (3) located in a defined district or zone adopted by the  
15 municipality, at the rate of five dollars per square foot for any  
16 assessment year during which such property remains vacant.

17 (c) Notwithstanding the provisions of subsection (b) of this section,  
18 no assessment shall be imposed on real property pursuant to this section  
19 if:

20 (1) The owner of such real property is engaged in active renovation  
21 of the property, or a permit application concerning such property is  
22 pending;

23 (2) The owner identifies specific legal or regulatory barriers,  
24 including pending litigation, environmental reviews or permitting  
25 delays that have prevented occupancy of the real property during the  
26 preceding assessment year; or

27 (3) Such real property has been impacted by a natural disaster, or is  
28 deemed uninhabitable by state or local authorities.

29 (d) If a municipality adopts an ordinance imposing an assessment on  
30 vacant real property pursuant to this section, such municipality shall  
31 specify the form and manner of application for any owner of such  
32 property to claim an exemption from such assessment pursuant to  
33 subsection (c) of this section.

34 (e) Any assessment on real property pursuant to this section shall be  
35 due and payable on the same date as real property taxes collected  
36 pursuant to chapter 204 of the general statutes. Any such assessment  
37 may be appealed pursuant to the provisions of section 12-111 of the  
38 general statutes.

<p>This act shall take effect as follows and shall amend the following sections:</p>
--

Section 1	<i>October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026</i>	New section
-----------	---	-------------

**Statement of Purpose:**

To allow municipalities to impose a commercial vacancy assessment on vacant commercial property located in districts designated by the municipality.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*