

OFFICE OF FISCAL ANALYSIS

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sSB-477

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN
GRAND LIST EXEMPTIONS AND A MUNICIPAL OPTION TO
ABATE DELINQUENT PROPERTY TAXES ON CERTAIN PARCELS
OF LAND.

AMENDMENT

LCO No.: 6185

File Copy No.: 654

House Calendar No.: 580

Senate Calendar No.: 417

OFA Fiscal Note

Potential Cost

The amendment expands an existing provision that allows individuals to petition a town for a referendum to override an affecting facilities decision by the Department of Energy and Environmental Protection (DEEP), to include an override of DEEP approvals under certain conditions, resulting in a potential cost for various municipalities beginning in FY 27. The potential cost is associated with the additional expenses required to facilitate a referendum election for applicable municipalities.¹ The exact cost will depend on the number of referendums held in response to the amendment, and if the referendum coincides with an existing election. The cost for a town with 20,000 voters or fewer to hold a referendum² is estimated to be less than \$5,000.

Additionally, the amendment expands the number of towns that are subject to the provisions of the amendment from towns with 10,000 or

¹ This does not apply to towns with more than 10,000 residents under current law, and towns with more than 20,000 residents that are not a qualifying municipality under the amendment.

² This estimate is based on the town of Plainfield's [cost to hold a budget referendum](#) vote in 2024.

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(PC)

fewer residents to qualifying towns with 20,000 or fewer residents. This results in a potential cost up to qualifying municipalities with a population of between 10,001 to 20,000, which are now potentially subject to such a referendum. However, the amendment makes other changes to the referendum-qualifying criteria which will alter town eligibility. The net impact of these changes is likely to be an expansion of the potential referendums and eligible towns.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does 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.