

SB 362 -- Redline

FIN Joint Favorable to Chaptered -- AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL PROPERTY TAX ASSESSMENT.

Deletions ~~struck~~ · Insertions underlined

~~General Assembly~~ Substitute Senate Bill No.

362 ~~February Public Session, Act 2026 No.~~ AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL PROPERTY TAX ASSESSMENT.

26-114 AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL PROPERTY TAX ASSESSMENT.

~~(c) On or before [July 1, 2019] October 1, 2027, and annually LCO 1 of 20~~ Substitute Senate Bill No.

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

Not later than April first in any assessment year, any town, borough or fire district to which a grant is payable under the provisions of section 12-18b or 12-19a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the real property eligible therefor as of the first day of October immediately preceding, adjusted in accordance with any gradual increase in or deferment of assessed values of real property implemented in accordance with section 12-62c, which is required for computation of such grant.

Such appeal shall be in writing and shall include a ~~statement~~ Public as Act to No. ~~the reasons for such appeal.~~

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362 statement as to the reasons for such appeal.

Such notification ~~LCO shall be sent 20 by~~ Substitute certified Bill or No. ~~registered mail.~~

~~362 shall be sent by certified or registered mail.~~

Any municipality aggrieved by the action of said secretary under the provisions of this section may, not later than ten business days following receipt ~~Public of Act such No.~~ notice, appeal to the secretary for a hearing concerning such reevaluation, provided such appeal shall be in writing and shall include a statement as to the reasons for such appeal. ~~The secretary shall, not later than ten business days following receipt of such appeal, grant or deny such hearing by notification in writing, including in the event of a denial, a statement as to the reasons for such denial.~~

~~If 26-114 any municipality is aggrieved by the action of the secretary following such LCO 3 of 2930~~ Substitute Senate Bill No.

362 receipt of such notice, appeal to the secretary for a hearing ~~or concerning in such denying reevaluation, any provided such hearing, appeal the shall municipality be may~~ in writing and shall include a statement as to the reasons for such appeal. The secretary shall, not later than two ten weeks business after days following receipt of such notice, appeal, appeal grant to or the deny superior such court hearing for by the notification judicial in district writing, including in which the event of a denial, a statement as to the municipality reasons is for located, such denial.

If any municipality is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the municipality may not later than two weeks after such notice, appeal to the superior court for the judicial district in which the municipality is located.

The seventh member shall be [an employee of the Office of Policy and Management, who shall have demonstrated competence in Connecticut assessment practices] the Secretary of the Office of Policy and Management, ~~or the secretary's designee. The Secretary of the Office~~ Public of Act Policy No. ~~and Management shall thereafter appoint two members every two years for six-year terms.~~

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362 and Management, or the secretary's designee. The Secretary of the Office of Policy and Management shall thereafter appoint two members every two years for six-year terms.

Each member of the committee, other than the [representative from] Secretary of the Office of Policy and Management, [appointed on or after ~~LCO July 41, 1984~~ or the secretary's designee, shall be employed by a municipality in the state in a position relating to the assessment of ~~29 property~~ Substitute for Bill the No. ~~purposes of the property tax.~~

~~362 July 1, 1984] or the secretary's designee, shall be employed by a municipality in the state in a position relating to the assessment of property for the purposes of the property tax.~~

Upon completion of the requirements provided for in regulations adopted under subsection (a) of this section and successful completion of any examination prescribed by said ~~committee,~~ Public any Act ~~person No.~~ shall be recommended to the Secretary of the Office of Policy and Management as a candidate

~~for certification as a certified Connecticut municipal assessor I or II.~~

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362 committee, any person shall be recommended to the Secretary of the Office of Policy and Management as a candidate for certification as a certified Connecticut municipal assessor I or II.

~~provided, such candidate shall be required to successfully complete any examination prescribed by said committee.~~

~~362 complete any examination prescribed by said committee.~~

~~Notwithstanding the provisions of this section, a notice of increase shall not be required in any year with respect to public a Act registered No. motor vehicle the valuation of which has increased.~~

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362 to a registered motor vehicle the valuation of which has increased.

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

~~362 of an assessor's staff or person designated by an assessor examines each parcel of real property in its neighborhood setting, compares observable attributes to those listed on such parcel's corresponding property record, makes any necessary corrections based on such observation and verifies that such parcel's attributes are accounted for in the valuation being developed for a revaluation;~~

~~(5) Public "Real Act property" No. means all the property described in section 12-64;~~

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

LC0(b) 7 Each such municipality shall assess all property for purposes of the Substitute local Bill property No. tax at a uniform rate of seventy per cent of present true and actual value [, as determined under] or in accordance with the manufacturer's suggested retail price, as applicable, pursuant to section 12-63, as amended by this act.

~~362 (b) Each such municipality shall assess all property for purposes of the local property tax at a uniform rate of seventy per cent of present true and actual value [, as determined under] or in accordance with the manufacturer's suggested retail price, as applicable, pursuant to section 12-63, as amended by this act.~~

~~In conjunction with each municipal revaluation of property in accordance with section 12-62, as amended by this act, each municipality shall increase (1) the amount of the exemption granted pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of section 12-81, as amended by this act, and (2) the amount of the exemption that each municipality may allow pursuant to section 12-81f, for Public such Act year No. and for each subsequent assessment year by multiplying the amount of exemption in each of said subdivisions by a multiplier determined by dividing the net taxable grand list as determined in accordance with section 12-55, as amended by this act, for such year of revaluation by the net taxable grand list of the last year as determined in accordance with section 12-55, as amended by this act, prior to such revaluation and rounding off the product to the nearest integer.~~

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362 for such year and for each subsequent assessment year by multiplying the amount of exemption in each of said subdivisions by a multiplier determined by dividing the net taxable grand list as determined in accordance with section 12-55, as amended by this act, for such year of revaluation by the net taxable grand list of the last year as determined in accordance with section 12-55, as amended by this act, prior to such revaluation and rounding off the product to the nearest integer.

~~(a) The present true and actual value of land classified as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, as open space land pursuant to section 12-107e, or as maritime heritage land pursuant to section 12-107g shall be based upon its current use without regard to neighborhood land use of a more intensive nature, provided in no event shall the present true and actual value of open space land be less than it would be if such open space land comprised a part of a tract or tracts of land classified as farm land pursuant to section LC0 12-107c. 8 of 20 Substitute Bill No. 362 12-107c.~~

~~(2) [Any municipality may, by ordinance, adopt the provisions of this subsection to be applicable for the assessment year commencing October Public first Act of No. the assessment year in which a revaluation of all real property required pursuant to section 12-62 is performed in such municipality, and for each assessment year thereafter. If so adopted, the] The present true and actual value of tangible personal property, other than motor vehicles, shall be determined in accordance with the provisions of this subsection.~~

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362 October first of the assessment year in which a revaluation of all real property required pursuant

to section 12-62 is performed in such municipality, and for each assessment year thereafter. If so adopted, the present true and actual value of tangible personal property, other than motor vehicles, shall be determined in accordance with the provisions of this subsection.

LC0 (7) 9(A) Except as provided in subparagraph (B) of this subdivision, Bill for No-assessment years commencing on or after October 1, 2024, the following schedule of depreciation shall be applicable with respect to motor vehicles based on the manufacturer's suggested retail price of such motor vehicles, provided no motor vehicle manufactured nineteen or fewer years prior to the assessment year for which it is assessed shall be assessed at an amount less than five hundred dollars:

~~362 Percentage (7) (A) Except as provided in subparagraph (B) of this Manufacturer's subdivision, Suggested for Public assessment Act years No. commencing on or after October 1, 2024, the following schedule of depreciation shall be applicable with respect to motor vehicles based on the manufacturer's suggested retail price of such motor vehicles, provided no motor vehicle manufactured nineteen or fewer years prior to the assessment year for which it is assessed shall be assessed at an amount less than five hundred dollars.~~

~~T1 26-114 Percentage of T2 Manufacturer's Suggested T3 Age of Vehicle Retail Price T4 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 T21 five hundred dollars] Ten per T22 cent or five hundred dollars, T23 whichever is less (B) For assessment years commencing on or after October 1, 2024, any municipality may, by vote of its legislative body, or in a municipality LC0 10 of 29 30 Substitute Senate Bill No.~~

362 Age of Vehicle Retail Price Up to year one Eighty-five per cent Year two Eighty per cent Year three Seventy-five per cent Year four Seventy per cent Year five Sixty-five per cent Year six Sixty per cent Year seven Fifty-five per cent Year eight Fifty per cent Year nine Forty-five per cent Year ten Forty per cent Year eleven Thirty-five per cent Year twelve Thirty per cent Year thirteen Twenty-five per cent Year fourteen Twenty per cent Years fifteen to nineteen Fifteen per cent Years twenty and beyond [Not less than five hundred dollars] Ten per cent or five hundred dollars, whichever is less (B) For assessment years commencing on or after October 1, 2024, any municipality may, by vote of its legislative body, or in a municipality where the legislative body is a town meeting, by vote of its board of selectmen, elect to apply the following modified schedule of depreciation with respect to motor vehicles based on the manufacturer's suggested retail price of such motor vehicles, provided no motor vehicle manufactured nineteen or fewer years prior to the assessment year for which it is assessed shall be assessed at an amount less than five hundred dollars:

~~T24 Public Percentage Act of T25 Manufacturer's Suggested T26 Age of Vehicle Retail Price 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] Fifteen T45 per cent or five hundred T46 dollars, whichever is less Any municipality that elects to apply the modified schedule of depreciation described in this subparagraph shall, not later than LC0 11 of 29 Substitute Bill No.~~

~~362 26-114 fourteen 11 days after such election, notify the Secretary of the 30 Office Substitute of Senate Policy Bill and No. Management, in a form and manner prescribed by the secretary, of such election and the first assessment year for which such schedule shall be effective.~~

362 Percentage of Manufacturer's Suggested Age of Vehicle Retail Price Up to year one Ninety per cent Year two Eighty-five per cent Year three Eighty per cent Year four Seventy-five per cent Year five Seventy per cent Year six Sixty-five per cent Year seven Sixty per cent Year eight Fifty-five per cent Year nine Fifty per cent Year ten Forty-five per cent Year eleven Forty per cent Year twelve Thirty-five per cent Year thirteen Thirty per cent Year fourteen Twenty-five per cent Years fifteen to nineteen Twenty per cent Years twenty and beyond [Not less than five hundred dollars] Fifteen per cent or five hundred dollars, whichever is less Any municipality that elects to apply the modified schedule of depreciation described in this subparagraph shall, not later than fourteen days after such election, notify the Secretary of the Office of Policy and Management, in a form and manner prescribed by the secretary, of such election and the first assessment year for which such schedule shall be effective.

Subdivisions (12) and (13) of subsection (b) of section 12-63 of the Public 2026 Act supplement No. to the general statutes are repealed and the following is substituted in lieu thereof (Effective October 1, 2026, and applicable to assessment years commencing on or after October 1, 2026):

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362 the 2026 supplement to the general statutes are repealed and the following is substituted in lieu thereof (Effective October 1, 2026, and applicable to assessment years commencing on or after October 1,

2026):

(f) Upon receipt by the assessor in any town of notice from the Commissioner of Motor Vehicles, in a manner as prescribed by said commissioner, with respect to any motor vehicle subject to property tax ~~LC0 in 12~~ in accordance with the provisions of 29 this Substitute section Bill and that has not been entered in the taxable grand list of such town, such assessor shall determine the value of such motor vehicle for purposes of property tax Public Act No.

~~362 26-114 in 13~~ in accordance with the provisions of this 30 section ~~Substitute and Senate that Bill has No. not been entered in the taxable grand list of such town, such assessor shall determine the value of such motor vehicle for purposes of property tax assessment and shall, for assessment years commencing (1) prior to October 1, 2024, add such value to the taxable grand list in such town for the immediately preceding assessment date, and (2) on or after October 1, 2024, add such value to the taxable grand list in such town.~~

362 assessment and shall, for assessment years commencing (1) prior to October 1, 2024, add such value to the taxable grand list in such town for the immediately preceding assessment date, and (2) on or after October 1, 2024, add such value to the taxable grand list in such town.

Such property tax shall be payable not later than (A) the first day of [(A)] February following the first day of January on which the owner of such motor vehicle becomes liable for the payment of property tax, for assessment years commencing prior to October 1, 2024, [and] (B) the first day of the month succeeding the month in which such property tax became due ~~and payable, for~~ and payable, for assessment years commencing on [or after] October 1, 2024, and October 1, 2025, and (C) the date on which such property tax is due and payable as determined in accordance with section 12-146, for assessment years commencing on or after October 1, 2026, with respect to such motor vehicle in accordance with the provisions of this section, subject to any determination in accordance with section 12-142 that such tax shall be due and payable in installments.

The determination of the assessed value of any vehicle for which a ~~LC0 Public 13 Act of 29 Substitute Bill~~ No.

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The pendency of such application shall not suspend (A) such town or city's authority to file a certificate continuing a tax lien, or (B) an action by such town or city to collect not more than seventy-five per cent of the tax so assessed or not more than ninety per cent of such ~~tax Public with Act respect No. to any real property for which the assessed value is five hundred thousand dollars or more, and upon which such appeal is taken.~~

~~If, 26-114 during 15 the pendency of such 30 appeal, a new assessment year LC0 14 of 29 Substitute Senate Bill No.~~

~~362 begins, tax the with applicant respect may amend the application as to any matter real therein, property including an appeal for such which new the year, assessed that value is affected five by hundred the thousand inception dollars or for such more, new year and such upon applicant which need not appear before the board of tax review or board of assessment appeals, as the case may be, to make such amendment appeal effective, is taken.~~

If, during the pendency of such appeal, a new assessment year begins, the applicant may amend the application as to any matter therein, including an appeal for such new year, that is affected by the inception of such new year and such applicant need not appear before the board of tax review or board of assessment appeals, as the case may be, to make such amendment effective.

In making application the homeowner shall present to such assessor, in substantiation of such homeowner's application, a copy of such homeowner's federal income tax return, including a copy of the Social Security statement of earnings for such homeowner, and that of such homeowner's spouse, if filed separately, for such homeowner's taxable year ending immediately ~~prior Public to Act the No. submission of such application, or if not required to file a return, such other evidence of qualifying income in respect to such taxable year as may be required by the assessor.~~

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362 prior to the submission of such application, or if not required to file a return, such other evidence of qualifying income in respect to such taxable year as may be required by the assessor.

Subdivision (19) of section 12-81 of the 2026 supplement to the general statutes is repealed and the following is substituted in lieu ~~LC0 thereof 15 (Effective of October 201, Substitute 2026, Bill and No. applicable to assessment years commencing on or after October 1, 2026):~~

~~362 (19) thereof Subject (Effective to October the 1, provisions 2026, of sections 12-89, 12-90 and applicable 12-95, property to assessment the years amount commencing of one thousand dollars belonging to, or after held October in trust for, (A) any resident of this state who is a veteran, as defined in section 27-103, who was a member of the armed forces in service in time of war, (B) any resident of this state who was a citizen of the United States at the time of his enlistment and who was in the military or naval service of a government allied or associated with that of the United States during the Second World War and (1) received an honorable discharge therefrom, (2) received a general discharge under honorable conditions therefrom, or (3) received an other than honorable discharge based on a qualifying~~

condition, (C) any resident of this state who served during the Second World War as a member of any armed force of any government signatory to the United Nations Declaration of January 1, 1942, and participated in armed conflict with an enemy of the United States and who has been a citizen of the United States for at least ten years and presents satisfactory evidence of such service, (D) any resident of this state who served as a member of the crew of a merchant vessel during the Second World War and is qualified with respect to such service as a member of the group known as the "American Merchant Marine in ocean-going service during the period of armed conflict, December 7, 1941, to August 15, 1945", members of which are deemed to be eligible for certain veterans benefits under a determination in the United States Department of Defense, as recorded in the Federal Register of February 1, 1988, provided such resident has Public Act No.

~~(10)26-114 Subject17 to the provisions of sections30 12-89,Substitute 12-90Senate andBill 12-95, No. property to the amount of one thousand dollars belonging to, or held in trust for, (A) any resident of this state who is a veteran, as defined in section 27-103, who was a member of the armed forces in service in time of war, (B) any resident of this state who was a citizen of the United States at the time of his enlistment and who was in the military or naval service of a government allied or associated with that of the United States during the Second World War and (1) received an honorable discharge therefrom, (2) received a general discharge under honorable conditions therefrom, or (3) received an other than honorable discharge based on a qualifying condition, (C) any resident of this state who served during the Second World War as a member of any armed force of any government signatory to the United Nations Declaration of January 1, 1942, and participated in armed conflict with an enemy of the United States and who has been a citizen of the United States for at least ten years and presents satisfactory evidence of such service, (D) any resident of this state who served as a member of the crew of a merchant vessel during the Second World War and is qualified with respect to such service as a member of the group known as the "American Merchant Marine in ocean-going service during the period of armed conflict, December 7, 1941, to August 15, 1945", members of which are deemed to be eligible for certain veterans benefits under a determination in the United States Department of Defense, as recorded in the Federal Register of February 1, 1988, provided such resident has received an armed forces discharge certificate from the Department of Defense on the basis of such service, (E) any member of the armed forces who was in service in time of war and is still in the service and by reason of continuous service has not as yet received a discharge, (F) any person who is retired from the armed forces after thirty years of service because he has reached the age limit prescribed by law or because he suffers from mental or physical disability, or (G) any person who is serving in the armed services in time of war;~~

or 362 lacking received said an amount armed forces discharge certificate from the Department of property Defense on the basis of such service, (E) any member of the armed forces who was in LCO service 16 in time of war and is still in the service and by reason of 20 continuous Substitute service Bill has No-not as yet received a discharge, (F) any person who is retired from the armed forces after thirty years of service because he has reached the age limit prescribed by law or because he suffers from mental or physical disability, or (G) any person who is serving in the armed services in time of war;

~~362 or lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount.~~

~~two thousand Public five Act hundred No. dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent;~~

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362 thousand five hundred dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent;

LCO (B) 17 If such veteran lacks such amount of 20 property Substitute in Bill such No. veteran's name, so much of the property belonging to, or held in trust for, such veteran's spouse, who is domiciled with such veteran, as is necessary to equal such amount shall also be so exempt.

~~362 (B) If such veteran lacks such amount of property in such veteran's name, so much of the property belonging to, or held in trust for, such veteran's spouse, who is domiciled with such veteran, as is necessary to equal such amount shall also be so exempt.~~

(D) (i) No individual shall receive any exemption to which such individual is entitled under this subdivision until such individual has complied with section 12-95 and has submitted proof of such individual's disability rating, as determined by the United States Department of Veterans Affairs, to the assessor of the town in which the ~~exemption Public is Act sought. No.~~

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362 exemption is sought.

If the United States Department of Veterans Affairs modifies a veteran's disability rating, such modifications shall be deemed a waiver of the right to the exemption under this subdivision until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially, except that (I) if such disability rating is modified to a determination that such veteran is permanently and totally disabled based on a service-connected disability rating of one

hundred per cent, such veteran may seek the exemption under subdivision (83) of this section, or (II) if such disability rating is modified to a determination that such veteran has a service- LC0connected 18total of disability 20based Substitute on Bill individual No-unemployability and if such veteran resides in a municipality that provides the exemption under section 12-81pp, such veteran may seek the exemption under section 12-81pp.

~~362 connected total disability based on individual unemployability and if such veteran resides in a municipality that provides the exemption under section 12-81pp, such veteran may seek the exemption under section 12-81pp.~~

~~(iii) That tax collector Public shall, after examination of such application, refer Act the same, No. with the tax collector's recommendation thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled.~~

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362 (iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendation thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled.

Subdivision (74) of section 12-81 of the 2026 supplement to the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2026, and applicable to assessment years LC0commencing 19on or for 20after Substitute October Bill 1, No-2026):

~~362 commencing on or after October 1, 2026~~:-

(ii) For a period not to exceed five assessment years following the assessment year in which it is first registered, any new commercial truck, truck tractor, tractor and semitrailer, and vehicle used in combination therewith, not eligible under Public subparagraph Act (A)(i) No.-of this subdivision, that has a gross vehicle weight rating in excess of fifty-five thousand pounds and was not registered in this state or in any other jurisdiction but was registered in this state on or after August 1, 1999.

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362 under subparagraph (A)(i) of this subdivision, that has a gross vehicle weight rating in excess of fifty-five thousand pounds and was not registered in this state or in any other jurisdiction but was registered in this state on or after August 1, 1999.

The person holding title to or the registrant of such vehicle for which exemption is claimed shall furnish the assessor or board of assessors with such supporting documentation LC0as 20said secretary may require, including, but not limited to, evidence of 20vehicle Substitute use, Bill acquisition No-cost and registration.

~~362 as said secretary may require, including, but not limited to, evidence of vehicle use, acquisition cost and registration.~~

With respect to any vehicle for which the exemption under this subdivision has previously been claimed in a town other than that in which the vehicle is registered on any assessment date, the person shall not be entitled to such exemption until a new application is filed and the right to such ~~exemption~~ Public is Act established No.-in said town;

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362 exemption is established in said town;

LC0(E) 24For assessment years commencing on or after October 1, 2024, the assessor or board of 20assessors Substitute shall Bill determine No-the value for each vehicle, with respect to which a claim for exemption under this subdivision is approved, pursuant to the provisions of section 12-71d;

~~362 (E) For assessment years commencing on or after October 1, 2024, the assessor or board of assessors shall determine the value for each vehicle, with respect to which a claim for exemption under this subdivision is approved, pursuant to the provisions of section 12-71d;~~

(83) (A) (i) That fractional share of a dwelling, including a ~~condominium~~, Public as Act defined No.-in section 47-68a, a unit in a common interest community, as defined in section 47-202, and a mobile manufactured home, as defined in section 12-63a, (I) that belongs to or is held in trust for any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service connected disability rating of one hundred per cent, or that is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under section 12-48, and (II) that is occupied by such resident as the resident's primary residence, or (ii) lacking such residence, one motor vehicle that belongs to or is held in trust for such resident and is garaged in this state.

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362 condominium, as defined in section 47-68a, a unit in a common interest community, as defined in section 47-202, and a mobile manufactured home, as defined in section 12-63a, (I) that belongs to or is held in trust for any resident of this state who has served in the Army, Navy, Marine Corps, Coast

Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service- connected disability rating of one hundred per cent, or that is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under section 12-48, and (II) that is occupied by such resident as the resident's primary residence, or (ii) lacking such residence, one motor vehicle that belongs to or is held in trust for such resident and is garaged in this state.

(B) If such resident lacks such dwelling or motor vehicle in such resident's name, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such resident's spouse, or possessed by such resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this subdivision has died, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such deceased ~~LC0~~resident's 22surviving spouse, or possessed by such deceased resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of ~~29~~this ~~Substitute~~state, ~~Bill~~shall ~~No.~~be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.

~~362~~~~Public resident's~~~~Act~~ ~~surviving~~~~No.~~ spouse, or possessed by such deceased resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.

~~(C) 26-114 No. 24~~ individual entitled to the exemption under this subdivision and under one or more of subdivisions ~~30 (19), Substitute (22), Senate (23), Bill (25) No. and (26) of this section or sections 12-81pp and 12-81qq shall receive more than one exemption.~~

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

(ii) Any individual who has been unable to submit evidence of such determination by the United States Department of Veterans Affairs in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when such individual obtains such evidence, make application to the [tax collector] assessor not later than one year after such individual obtains such proof or not ~~LC0~~later 23than one year after the expiration of ~~29~~the ~~Substitute~~time ~~Bill~~limited ~~No.~~in section 12- 95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid.

~~362~~~~Such later~~~~abatement~~ ~~than~~~~or~~~~one~~~~refund~~ year after the expiration of the time limited in section 12- 95, as the case may be, ~~be~~ ~~for~~~~granted~~ ~~abatement~~~~retroactively~~ ~~into~~ ~~case~~~~include~~ the ~~tax~~~~assessment~~ ~~has~~~~day~~ ~~not~~~~next~~ ~~been~~~~succeeding~~ paid, or for refund in case the whole ~~date~~ ~~taxes~~ or part of the ~~which~~ ~~tax~~~~such~~ ~~has~~~~individual~~ ~~been~~~~Public~~ paid. ~~Act~~ ~~No.~~

~~Such~~~~26-114~~ ~~abatement~~25 or refund may be granted retroactively to include the assessment day next succeeding the date as of which ~~30~~ such ~~Substitute~~ individual ~~Senate~~ was ~~Bill~~ entitled ~~No.~~ to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

362 was entitled to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) ~~LC0~~had 24~~been~~ determined by the United States Department of ~~29~~Veterans ~~Substitute~~Affairs ~~Bill~~to be permanently and totally disabled based on a service- connected disability rating of one hundred per cent, and (iii) died prior ~~Public Act~~ ~~No.~~

~~362~~~~26-114~~ ~~had~~26 ~~been~~ determined by the United States Department of Veterans ~~30~~ ~~Affairs~~Substitute ~~to~~ ~~Senate~~ ~~be~~Bill ~~permanently~~~~No.~~ and totally disabled based on a service- connected disability rating of one hundred per cent, and (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

362 to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

Any person who has performed such service may establish his right to such exemption by exhibiting to the town clerk (1) an honorable discharge, (2) a general discharge under honorable conditions, or (3) an other than honorable discharge based on a qualifying condition, as defined in section 27-103, or a

certified copy [thereof] of any such discharge, from such service or, in the absence of such discharge or copy, by appearing before the assessors for an examination under oath, supported by two affidavits of disinterested persons, showing that the claimant is a veteran, as defined in section 27-103, or is serving or, if he is unable to appear by reason of such service, he may establish such right, until such time as he appears personally and exhibits his discharge or copy, by LCQ forwarding 25 to of the 20 town Substitute clerk Bill annually a written statement, signed by Public Act No.

~~362 26-114 forwarding 27 to the town clerk annually a written statement, signed by the commanding officer of his 30 unit, Substitute ship Senate or Bill station No. or by some other appropriate officer, or where such claimant is currently serving in an active theater of war or hostilities, by the presentation of a notarized statement of a parent, guardian, spouse or legal representative of such claimant, stating that he is personally serving and is unable to appear in person by reason of such service, which statement shall be received before the assessment day of the town wherein the exemption is claimed.~~

362 the commanding officer of his unit, ship or station or by some other appropriate officer, or where such claimant is currently serving in an active theater of war or hostilities, by the presentation of a notarized statement of a parent, guardian, spouse or legal representative of such claimant, stating that he is personally serving and is unable to appear in person by reason of such service, which statement shall be received before the assessment day of the town wherein the exemption is claimed.

The town clerk of the town where the [honorable] discharge or certified copy thereof and each affidavit is originally presented for record shall record such discharge or certified copy or affidavits thereof in full and shall list the names of such claimants and such service shall ~~be Public performed Act by No.~~ the town clerk without remuneration therefor.

LCQ 26-114 2628 of 2030 Substitute Senate Bill No.

~~362 Thereafter be if performed any person entitled to such exemption changes his legal residence, the town clerk in the town of former residence and in which such [honorable] discharge or certified copy thereof or any such affidavit in respect to such person was originally presented for record shall, upon request and payment of a fee by such person to said town of former residence in an amount determined by the town treasurer as necessary to cover the cost of such procedure, prepare and mail to the town in which such person resides, a copy of the record of such discharge or certified copy thereof or affidavits, or he may establish his right to such exemption in the town in which he resides by exhibiting to the town clerk thereof without the remuneration original therefor. discharge or a certified copy thereof or such affidavits.~~

Thereafter if any person entitled to such exemption changes his legal residence, the town clerk in the town of former residence and in which such [honorable] discharge or certified copy thereof or any such affidavit in respect to such person was originally presented for record shall, upon request and payment of a fee by such person to said town of former residence in an amount determined by the town treasurer as necessary to cover the cost of such procedure, prepare and mail to the town in which such person resides, a copy of the record of such discharge or certified copy thereof or affidavits, or he may establish his right to such exemption in the town in which he resides by exhibiting to the town clerk thereof the original discharge or a certified copy thereof or such affidavits.

Sec. Public Act No.

26-114 29 of 30 Substitute Senate Bill No.

362 Sec.

(Effective October 1, 2026) LCQ Governor's 27 Action: of 29 Substitute Bill No.

~~362 Approved This June act 4, shall 2026 take Public effect Act as No. follows and shall amend the following sections:~~

Section 26-114 130 October of 1, 30-2026 7-1001(b) and (c) Sec.

~~2 July 1, 2026 12-19b Sec.~~

~~3 July 1, 2026 12-20b Sec.~~

~~4 October 1, 2026 12-40a Sec.~~

~~5 October 1, 2026 12-55(b) Sec.~~

~~6 October 1, 2026 12-62(a) Sec.~~

~~7 October 1, 2026 12-62a(b) Sec.~~

~~8 October 1, 2026 12-62g Sec.~~

~~9 October 1, 2026, and 12-63(a) applicable to assessment years commencing on or after October 1, 2026 Sec.~~

~~10 October 1, 2026, and 12-63(b)(2) applicable to assessment years commencing on or after October 1, 2026 Sec.~~

~~11 October 1, 2026, and 12-63(b)(7) applicable to assessment years commencing on or after October 1, 2026 Sec.~~

~~12 October 1, 2026, and 12-63(b)(12) and (13) applicable to assessment years commencing on or after October 1, 2026 Sec.~~

~~13 October 1, 2026, and 12-71b(f) applicable to assessment years commencing on or after October 1, 2026
Sec.~~
~~14 October 1, 2026, and 12-71d(b) applicable to assessment years commencing on or after October 1, 2026
Sec.~~
~~15 October 1, 2026 12-117a(a)(1) Sec.~~
~~16 October 1, 2026 12-170aa(f)(1) Sec.~~
~~17 October 1, 2026, and 12-81(10) applicable to assessment years commencing on or after October 1, 2026
LCO 28 of 29 Substitute Bill No.~~
~~362 Sec.~~
~~18 October 1, 2026, and 12-81(20) applicable to assessment years commencing on or after October 1, 2026
Sec.~~
~~19 October 1, 2026, and 12-81(74) applicable to assessment years commencing on or after October 1, 2026
Sec.~~
~~20 October 1, 2026, and 12-81(83) applicable to assessment years commencing on or after October 1, 2026
Sec.~~
~~21 October 1, 2026 12-93 Sec.~~
~~22 October 1, 2026 New section Sec.~~
~~23 October 1, 2026 Repealer section PD Joint Favorable Subst.~~
~~FIN Joint Favorable LCO 29 of 29~~