PA 26-114—sSB 362
Planning and Development Committee
Finance, Revenue and Bonding Committee

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

SUMMARY: This act makes changes in property tax-related laws, including:

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

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

EFFECTIVE DATE: Various, see below.

§ 1 — DEADLINE FOR SUBMITTING DIGITAL PARCEL FILINGS

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

EFFECTIVE DATE: October 1, 2026

§§ 2 & 3 — PILOT-RELATED NOTIFICATIONS

The act requires OPM to send certain notices to municipalities electronically,

rather than by certified or registered mail as prior law required. The requirement applies to the notices OPM sends municipalities about inaccurate property valuations for payment in lieu of taxes (PILOT) grants.
EFFECTIVE DATE: July 1, 2026

§ 4 — CERTIFIED CONNECTICUT MUNICIPAL ASSESSOR COMMITTEE

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

The act also changes the committee membership requirements by (1) removing the requirement that one member be an OPM employee, instead requiring that the OPM secretary or someone he selects be a member, and (2) requiring that all other committee members have a CCMA II certification, rather than any certification as prior law allowed. Under the act, if any of these committee members lose their CCMA II designation, the OPM secretary must choose a replacement to finish their terms.
EFFECTIVE DATE: October 1, 2026

§§ 5 & 6 — REVALUATION INSPECTIONS AND NOTIFICATIONS

Assessment Increase Notifications (§ 5)

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

Full Inspections (§ 6)

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

Under prior law, when assessors did a full inspection, they had to enter a building or structure, if given permission, to see its characteristics and condition. They also had to verify its exterior dimensions. The act appears to limit the purpose for which they enter a building, and assess its interior, to verifying its exterior dimensions.

Under the act, assessors may also use imaging tools that meet the International Association of Assessing Officers' guidance on alternatives to on-site inspections to do a full inspection.
EFFECTIVE DATE: October 1, 2026

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

Assessed Value (§§ 7, 9, 12 & 14)

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

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

Relatedly, it eliminates a requirement that OPM annually set guidelines for assessors to use when valuing vehicles.

Valuing Older Vehicles (§ 11)

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

Commercial Vehicles (§ 12)

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

Supplemental Motor Vehicle Tax Bills (§ 13)

The act specifies when property tax payments for motor vehicles added to the grand list after the start of the assessment year (October 1) are due and late payment interest is added. In prior years (before the 2024 assessment year), supplemental tax bills were due January 1 and interest was added to bills not paid by February 1, providing a one-month grace period. Beginning with the 2024 assessment year, the law began allowing assessors to set supplemental tax bill due dates. The act specifies that interest is added to these bills one month after the due date, retaining the one-month grace period (that also applies to regular, non-supplemental tax bills under existing law).

EFFECTIVE DATE: October 1, 2026, and applicable to assessment years starting on and after that date, except the main provision (§ 7) specifying that vehicles are assessed using their MSRP is effective October 1, 2026.

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

Adjusting Amounts After a Revaluation (§ 8)

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

The act specifies that municipalities, when doing this calculation, must use the municipality's published grand list.

WWII Veterans Who Served With Foreign Nations (§ 17)

Existing law generally entitles U.S. citizens who served with an allied or associated nation's military during World War II to a property tax exemption (of at least $1,500) if they received an honorable discharge. The act expands eligibility to also cover these individuals who served with another nation if they received (1) a general discharge under honorable conditions or (2) an other than honorable (OTH) discharge if they have a qualifying condition (broadly, post-traumatic stress disorder (PTSD), a traumatic brain injury, or a military sexual trauma or a determination that sexual orientation, gender identity, or gender expression was more likely than not the primary reason for the OTH discharge (CGS § 27-103)).

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

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

The act expands what proof claimants may show to also cover these other, eligible discharge characterizations (a general discharge under honorable conditions or an OTH discharge based on qualifying conditions, as described above). The act also makes the assessor, rather than the tax collector, responsible for receiving proof a claimant is retroactively eligible for an exemption based on his or her service-connected disability rating.

EFFECTIVE DATE: October 1, 2026, and applicable to assessment years starting on and after that date, except the provisions on adjusting amounts after a revaluation (§ 8) and proof of eligibility (§ 21) are effective October 1, 2026.

§ 10 — STATEWIDE DEPRECIATION SCHEDULE

The act requires assessors to use a uniform personal property valuation method set in existing law. Prior law gave municipalities the option of adopting this method (and in practice most municipalities opted to).

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

EFFECTIVE DATE: October 1, 2026, and applicable to assessment years starting on and after that date.

§ 15 — MUNICIPAL TAX LIENS

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

EFFECTIVE DATE: October 1, 2026

§§ 16 & 22 — TAXPAYER FILINGS WITH THE MUNICIPALITY

Weekend and Holiday Deadlines (§ 22)

The act broadly delays the deadline for taxpayers to file any property tax-related application or extension if the deadline falls on a weekend or a legally recognized holiday. Under the act, the filings are considered on-time if they are filed or postmarked on the next day that is not a weekend or holiday. Existing law similarly allows property tax bills that are due on a weekend or holiday to be paid on the next business day without being considered late (CGS § 12-169).

Circuit Breaker Program Extensions (§ 16)

The act requires taxpayers who want an extension on the deadline to apply for the circuit breaker program to request it with the assessor rather than the OPM secretary, as prior law required.

EFFECTIVE DATE: October 1, 2026

§ 23 — REPEAL OF MACHINERY AND EQUIPMENT REPORTING REQUIREMENT

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

EFFECTIVE DATE: October 1, 2026