



Substitute Senate Bill No. 362

Public Act No. 26-114

***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:

Section 1. Subsections (b) and (c) of section 7-100l of the general statutes are repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(b) On or before [May 1, 2019] September 1, 2027, and not less than annually thereafter, each town that possesses or contracts for services for the creation or maintenance of a digital parcel file shall transmit such file to the regional council of governments of which it is a member. If a town is not a member of a council of governments, such file shall be transmitted to the Secretary of the Office of Policy and Management. The digital parcel file shall include, but need not be limited to: (1) Any information from the assessor database that (A) uniquely identifies each property in the digital parcel file, (B) identifies the size of each property, (C) identifies the address of each property, (D) identifies the value of the land, buildings and other improvements for each property, and (E) identifies the year in which buildings were constructed for each property; and (2) any other information deemed necessary by the applicable regional council of governments.

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.

Sec. 2. Section 12-19b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2026*):

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. Any town, borough or fire district that neglects to transmit to the secretary the assessed valuation as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary may, on or before the first day of August of the state fiscal year in which such grant is payable, reevaluate any such property when, in the secretary's judgment, the valuation is inaccurate and shall notify such town, borough or fire district of such reevaluation by ~~[certified or registered mail]~~ electronic mail or other electronic means. Any town, borough or fire district aggrieved by the action of the secretary under the provisions of this section may, not later than ten business days following receipt of such notice, appeal to the secretary for a hearing concerning such reevaluation. Such appeal shall be in writing and shall include a

Substitute Senate Bill No. 362

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. Such notification shall be sent by certified or registered mail. If any town, borough or fire district is aggrieved by the action of the secretary following such hearing or in denying any such hearing, the town, borough or fire district may not later than ten business days after receiving such notice, appeal to the superior court for the judicial district wherein such town, borough or fire district is located. Any such appeal shall be privileged.

Sec. 3. Section 12-20b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2026*):

Not later than April first in each year, any municipality to which a grant is payable under the provisions of section 12-18b or 12-20a shall provide the Secretary of the Office of Policy and Management with the assessed valuation of the tax-exempt real property as of the immediately preceding October first, 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. Any municipality which neglects to transmit to the Secretary of the Office of Policy and Management the assessed valuation as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. Said secretary may, on or before the first day of August of the state fiscal year in which such grant is payable, reevaluate any such property when, in his or her judgment, the valuation is inaccurate and shall notify such municipality of such reevaluation by electronic mail or other electronic means. Any municipality aggrieved by the action of said secretary under the provisions of this section may, not later than ten business days following

Substitute Senate Bill No. 362

receipt of such 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 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. Any such appeal shall be privileged. If any recomputation is effected as the result of the provisions of this section on or after the January first following the date on which the municipality has provided the assessed valuation in question, any adjustments to the amount due to any municipality for the period for which such adjustments were made shall be made in the next payment the Treasurer shall make to such municipality pursuant to this section.

Sec. 4. Section 12-40a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(a) There shall be a committee for the purpose of establishing a program and procedures for the training, examination and certification of assessment personnel, appointed by the Secretary of the Office of Policy and Management and consisting of seven members, six of whom shall serve without pay and shall be appointed initially as follows: Two members for two-year terms; two members for four-year terms; and two members for six-year terms. No less than one member shall be from a municipality with a population over fifty thousand, and no less than one member shall be from a municipality with a population under five thousand. 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

Substitute Senate Bill No. 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, or the secretary's designee, shall [, on and after July 1, 1984, be a person certified] be certified as a certified Connecticut municipal assessor II pursuant to subsection (b) of this section and shall have demonstrated competence in Connecticut assessment practices. Each member of the committee, other than the [representative from] Secretary of the Office of Policy and Management, [appointed on or after 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. Any member of the committee, other than the Secretary of the Office of Policy and Management, or the secretary's designee, who ceases to be [an employee of the Office of Policy and Management, or to be] certified as a certified Connecticut municipal assessor II pursuant to subsection (b) of this section [, as the case may be,] shall cease to be a member of the committee and the secretary shall appoint a replacement to fill the remainder of the term. Said committee shall (1) elect its own chairman, (2) adopt regulations, in accordance with the provisions of chapter 54, for the training, fees and examination of assessment personnel, including, but not limited to, standards for the certification and recertification of assessors, and (3) on or after May 27, 2022, amend such regulations to ensure that such training and examination is readily available online or at various locations throughout this state. Such regulations may include requirements for any type of training or experience, or combination thereof, the committee deems appropriate.

(b) Any person may participate in training on assessment practices prescribed by said committee. 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

Substitute Senate Bill No. 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. The Secretary of the Office of Policy and Management shall certify any qualified candidate recommended by said committee as a certified Connecticut municipal assessor I or II and may rescind such certification for sufficient cause as said secretary may determine. Such certification shall be valid for five years from the date of issuance. Said secretary may certify a candidate who has not completed such training provided such candidate has experience in Connecticut assessment practices to such extent, determined by said secretary, as to make it unnecessary to complete such training; provided, such candidate shall be required to successfully complete any examination prescribed by said committee.

Sec. 5. Subsection (b) of section 12-55 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(b) Prior to taking and subscribing to the oath upon the grand list, the assessor or board of assessors shall equalize the assessments of property in the town, if necessary, and make any assessment omitted by mistake or required by law. The assessor or board of assessors may increase or decrease the valuation of any property as reflected in the last-preceding grand list, or the valuation as stated in any personal property declaration or report received pursuant to this chapter. In each case of any increase in valuation of a property above the valuation of such property in the last-preceding grand list, or the valuation, if any, stated by the person filing such declaration or report, the assessor or board of assessors shall mail a written notice of assessment increase to the last-known address of the owner of the property the valuation of which has increased. All such notices shall be subject to the provisions of subsection (c) of this section. Notwithstanding the provisions of this section, a notice of increase shall not be required in any year with respect

Substitute Senate Bill No. 362

to a registered motor vehicle the valuation of which has increased. [In the year of a revaluation, the notice of increase sent in accordance with subsection (f) of section 12-62 shall be in lieu of the notice required by this section.]

Sec. 6. Subsection (a) of section 12-62 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(a) As used in this chapter:

(1) "Assessor" means the person responsible for establishing property assessments for purposes of a town's grand list and includes a board of assessors;

(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;

(3) "Full inspection" or "fully inspect" means to measure or verify the exterior dimensions of a building or structure [and to enter and examine] by (1) entering and examining the interior of such building or structure in order to observe and record or verify the characteristics and conditions thereof, provided permission to enter such interior is granted by the property owner or an adult occupant, or (2) utilizing imaging tools meeting the alternative to periodic on-site inspections guidance published by the International Association of Assessing Officers;

(4) "Planning region" has the same meaning as provided in section 4-124i;

Substitute Senate Bill No. 362

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

(6) "Revaluation" or "revalue" means to establish the present true and actual value of all real property in a town as of a specific assessment date;

(7) "Revaluation zone" means one of five geographic areas in the state established by the secretary utilizing the boundaries of the planning regions;

(8) "Secretary" means the Secretary of the Office of Policy and Management, or said secretary's designee; and

(9) "Town" means any town, consolidated town and city or consolidated town and borough.

Sec. 7. Subsection (b) of section 12-62a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(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.

Sec. 8. Section 12-62g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

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,

Substitute Senate Bill No. 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.

Sec. 9. Subsection (a) of section 12-63 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 commencing on or after October 1, 2026*):

(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 12-107c. The present true and actual value of all other property other than motor vehicles valued pursuant to subdivision (7) of subsection (b) of this section shall be deemed by all assessors and boards of assessment appeals to be the fair market value thereof and not its value at a forced or auction sale.

Sec. 10. Subdivision (2) of subsection (b) of section 12-63 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 commencing on or after October 1, 2026*):

(2) [Any municipality may, by ordinance, adopt the provisions of this subsection to be applicable for the assessment year commencing

Substitute Senate Bill No. 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] 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. If such property is purchased, its true and actual value shall be established in relation to the cost of its acquisition, including transportation and installation, and shall reflect depreciation in accordance with the schedules set forth in subdivisions (3) to (6), inclusive, of this subsection. If such property is developed and produced by the owner of such property for a purpose other than wholesale or retail sale or lease, its true and actual value shall be established in relation to its cost of development, production and installation and shall reflect depreciation in accordance with the schedules provided in subdivisions (3) to (6), inclusive, of this subsection. The provisions of this subsection shall not apply to property owned by a public service company, as defined in section 16-1.

Sec. 11. Subdivision (7) of subsection (b) of section 12-63 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 commencing on or after October 1, 2026*):

(7) (A) Except as provided in subparagraph (B) of this subdivision, for 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:

Percentage of
Manufacturer's Suggested

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] <u>Ten per cent or five hundred dollars, whichever is less</u>

(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:

Substitute Senate Bill No. 362

Age of Vehicle	Percentage of Manufacturer's Suggested 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] <u>Fifteen per cent or five hundred dollars, whichever is less</u>

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.

Sec. 12. Subdivisions (12) and (13) of subsection (b) of section 12-63 of

Substitute Senate Bill No. 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*):

(12) For assessment years commencing on or after October 1, [2024] 2026, for any commercial motor vehicle (A) that is modified, or (B) to which is affixed an attachment designed, manufactured or modified to be affixed to such motor vehicle, the assessor shall determine whether to value such motor vehicle and any such modifications or attachments to such motor vehicle pursuant to subdivision (7) of this subsection or section [12-41] 12-71. The assessor shall determine valuation of any modifications or attachments to such motor vehicle based on whether such modifications or attachments are intended to be permanently affixed to such motor vehicle.

(13) Nothing in this subsection shall prevent any taxpayer from appealing any (A) assessment made pursuant to this subsection if such assessment does not accurately reflect the present true and actual value of any item of such taxpayer's personal property, other than a motor vehicle valued pursuant to subdivision (7) of this subsection, or (B) determination of the manufacturer's suggested retail price used to value a motor vehicle pursuant to this subsection.

Sec. 13. Subsection (f) of section 12-71b of the general statutes is 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 in accordance with the provisions of this section 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

Substitute Senate Bill No. 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. The tax thereon shall be levied and collected by the tax collector. 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 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.

Sec. 14. Subsection (b) of section 12-71d of the general statutes is 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*):

(b) [Not later than October 1, 2024, and annually thereafter, the Secretary of the Office of Policy and Management shall, in consultation with the Department of Motor Vehicles, establish guidelines for the valuation of motor vehicles, which shall be used by assessors in each municipality in determining the use of motor vehicles for purposes of property taxation.] The value for each motor vehicle shall be determined by the schedule of depreciation described in subdivision (7) of subsection (b) of section 12-63, as amended by this act. The determination of the assessed value of any vehicle for which a

Substitute Senate Bill No. 362

manufacturer's suggested retail price cannot be obtained for purposes of the property tax assessment list in any municipality shall be the responsibility of the assessor in such municipality, in consultation with the Connecticut Association of Assessing Officers. Any appeal from the findings of assessors concerning motor vehicle values shall be made in accordance with provisions related to such appeals under this chapter.

Sec. 15. Subdivision (1) of subsection (a) of section 12-117a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(a) (1) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of such person's lease to pay real property taxes, claiming to be aggrieved by the action of the board of tax review or the board of assessment appeals, as the case may be, in any town or city may make application, not later than two months after the date of the mailing of notice of such action, in the nature of an appeal therefrom to the superior court for the judicial district in which such town or city is situated, which shall be accompanied by a citation to such town or city to appear before such court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the applicant a bond or recognizance to such town or city, with surety, to prosecute the application to effect and to comply with and conform to the orders and decrees of the court in the premises. Any such application shall be a preferred case, to be heard, unless good cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. 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

Substitute Senate Bill No. 362

tax with respect to any real property for which the assessed value is five hundred thousand dollars or more, and upon which such appeal 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.

Sec. 16. Subdivision (1) of subsection (f) of section 12-170aa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

(f) (1) Any homeowner, believing such homeowner is entitled to tax reduction benefits under this section for any assessment year, shall make application as required in subsection (e) of this section, to the assessor of the municipality in which the homeowner resides, for such tax reduction at any time from February first to and including May fifteenth of the year in which tax reduction is claimed. A homeowner may make application to the [secretary] assessor prior to August fifteenth of the claim year for an extension of the application period. The [secretary] assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a certificate signed by a physician, physician assistant or an advanced practice registered nurse to that extent, or if the [secretary] assessor determines there is good cause for doing so. Such application for tax reduction benefits shall be submitted on a form prescribed and furnished by the secretary to the assessor. 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

Substitute Senate Bill No. 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.

Sec. 17. Subdivision (19) 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 commencing on or after October 1, 2026*):

(19) Subject to the provisions of sections 12-89, 12-90 and 12-95, 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

Substitute Senate Bill No. 362

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 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. For the purposes of this subdivision, "veteran", "armed forces" and "service in time of war" have the same meanings as provided in section 27-103;

Sec. 18. Subdivision (20) 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 commencing on or after October 1, 2026*):

(20) (A) Subject to the provisions hereinafter stated, property not exceeding three thousand five hundred dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and (i) has a disability rating as determined by the United States Department of Veterans Affairs amounting to ten per cent or more of total disability, other than a determination of (I) being permanently and totally disabled based on a service-connected disability rating of one hundred per cent, or (II) in any municipality providing the exemption under section 12-81pp, having a service-connected total disability based on individual unemployability, provided such exemption shall be two thousand dollars in any case in which such rating is between ten per cent and twenty-five per cent; two

Substitute Senate Bill No. 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; three thousand dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand five hundred dollars in any case in which such resident has attained sixty-five years of age or such rating is more than seventy-five per cent; or (ii) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss.

(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. When any veteran entitled to an exemption under the provisions of this subdivision has died, property belonging to, or held in trust for, such deceased veteran's surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased veteran's minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of such veteran's death.

(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.

(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

Substitute Senate Bill No. 362

exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies a veteran's disability rating, such modification 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-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.

(ii) Any individual who has been unable to submit evidence of disability rating 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 later than one year after the expiration of the time limited 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 has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to such disability rating as determined 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.

Substitute Senate Bill No. 362

(iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations 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. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount, without interest, that represents the service exemption. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action;

Sec. 19. 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 commencing on or after October 1, 2026*):

(74) (A) (i) 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, which is used exclusively to transport freight for hire and: Is either subject to the jurisdiction of the United States Department of Transportation pursuant to Chapter 135 of Title 49, United States Code, or any successor thereto, or would otherwise be subject to said jurisdiction except for the fact that the vehicle is used exclusively in intrastate commerce; has a gross vehicle weight rating in excess of twenty-six thousand pounds; and prior to August 1, 1996, was not registered in this state or in any other jurisdiction but was registered in this state on or after said date. (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

Substitute Senate Bill No. 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. As used in this subdivision, "gross vehicle weight rating" has the same meaning as provided in section 14-1;

(B) Any person who on October first in any year holds title to or is the registrant of a vehicle for which such person intends to claim the exemption provided in this subdivision shall file with the assessor or board of assessors in the municipality in which the vehicle is subject to property taxation, on or before the first day of November in such year, a written application claiming such exemption on a form prescribed by the Secretary of the Office of Policy and Management. Such person shall include information as to the make, model, year and vehicle identification number of each such vehicle, and any appurtenances attached thereto, in such application. 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 as said secretary may require, including, but not limited to, evidence of vehicle use, acquisition cost and registration. Failure to file such application in this manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year, unless an extension of time is allowed as provided in section 12-81k. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if the vehicle is modified, such modification shall be deemed a waiver of the right to such exemption until a new application is filed and the right to such exemption is established as required initially. 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

Substitute Senate Bill No. 362

exemption is established in said town;

(C) With respect to any vehicle which is not registered on the first day of October in any assessment year and which is registered subsequent to said first day of October in such assessment year, the value of such vehicle for property tax exemption purposes shall be a pro rata portion of the value determined in accordance with subparagraph (D) or (E) of this subdivision, as applicable, to be determined by a ratio, the numerator of which shall be the number of months from the date of such registration, including the month in which registration occurs, to the first day of October next succeeding and the denominator of which shall be twelve. For purposes of this subdivision, "assessment year" means the period of twelve full months commencing with October first each year;

(D) For assessment years commencing prior to October 1, 2024, notwithstanding the provisions of section 12-71d, as amended by this act, 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, based on the vehicle's cost of acquisition, including costs related to the modification of such vehicle, adjusted for depreciation;

(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;

Sec. 20. Subdivision (83) 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 commencing on or after October 1, 2026*):

(83) (A) (i) That fractional share of a dwelling, including a

Substitute Senate Bill No. 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. As used in this subdivision, "dwelling" does not include any portion of the unit or structure used by such resident for commercial purposes or from which such resident derives any rental income.

(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 resident's surviving 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.

Substitute Senate Bill No. 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.

(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 determination by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's determination, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than permanently and totally disabled based on a service-connected disability rating of one hundred per cent, such modification shall be deemed a waiver of the right to the exemption under this subdivision. Any such individual whose determination was modified to other than permanently and totally disabled based on a service-connected disability rating of one hundred per cent may seek the exemption under subdivision (20) of this section.

(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 later than one year after the expiration of the time limited 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. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such individual

Substitute Senate Bill No. 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.

(iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations 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. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) 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, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(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) had 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, and (iii) died prior

Substitute Senate Bill No. 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.

(G) Notwithstanding the provisions of this section, 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, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

Sec. 21. Section 12-93 of the 2026 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2026*):

Any person who claims an exemption from taxation under the provisions of section 12-81, as amended by this act, or 12-82 by reason of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States shall give notice to the town clerk of the town in which he resides that he is entitled to such exemption. 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 forwarding to the town clerk annually a written statement, signed by

Substitute Senate Bill No. 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. In the case of any person claiming exemption under subdivision (83) of section 12-81, as amended by this act, such claimant shall annually, not later than January first, submit such claim to the assessors for approval, on an application form prepared for such purpose by the Secretary of the Office of Policy and Management and to be used for assessment years commencing on and after October 1, 2025, which submission shall include [(1)] (A) all documentation necessary to demonstrate that the resident described in subparagraph (A) of subdivision (83) of section 12-81, as amended by this act, 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, and [(2)] (B) an attestation that such claimant has not submitted, and will not submit, a claim for the exemption under subdivision (83) of section 12-81, as amended by this act, in another town. The assessors shall report to the town clerk all claims so established. Any person claiming exemption by reason of the service of a relative as a soldier, sailor, marine or member of the Coast Guard, Air Force or Space Force may establish his right thereto by at least two affidavits of disinterested persons showing the service of such relative, his [honorable] discharge or death in service, and the relationship of the claimant to him; and the assessors may further require such person to be examined by them under oath concerning such facts. 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

Substitute Senate Bill No. 362

be performed by the town clerk without remuneration therefor. 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. Said clerk shall take therefrom sufficient data to satisfy the exemption requirements of the general statutes and shall record the same and shall note the town where the original complete recording of discharge papers was made. No board of assessors or board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of the town clerk, provided, if any claim for exemption has been allowed by any board of assessors or board of assessment appeals prior to July 1, 1923, the provisions of this section shall not apply to such claim. Each claim granted prior to July 1, 1923, shall be recorded with those presented subsequent thereto, and a list of such names, alphabetically arranged, shall be furnished the assessors by the town clerk.

Sec. 22. (NEW) (*Effective October 1, 2026*) When the final day prescribed pursuant to chapter 203 of the general statutes for a taxpayer to file any application or extension relating to the assessment of property taxes falls on Saturday, Sunday or a legal holiday, as defined in section 1-4 of the general statutes, such application or extension shall be considered timely if it is filed or postmarked on the next day that is not Saturday, Sunday or a legal holiday.

Substitute Senate Bill No. 362

Sec. 23. Section 12-120c of the general statutes is repealed. (*Effective October 1, 2026*)

Governor's Action:
Approved June 4, 2026