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CITY OF DANBURY

OFFICE OF THE MAYOR
155 DEER HILL AVENUE
DANBURY, CONNECTICUT 06810

MARK D. BOUGHTON
MAYOR

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July 30, 2013

Hon. Members of the City Council
155 Deer Hill Avenue
Danbury, CT 06810

Re: Tax Relief for Residential/Apartment Taxpayers - 2012 Revaluation

Dear Council Members:

While the impact of our 2012 City-wide revaluation has been generally well received, the transition of economy from the last revaluation in 2007 to the present one, as you can imagine, has also resulted in pockets of difficulty for many of our neighbors.

It is with this reality in mind, and in order to remediate some of the difficulty placed upon affected residential and other limited-class properties that regardless of their actual assessments, suffered significant tax increases exceeding what would normally be expected even in the smoothest revaluation cycles, I am asking that you authorize and adopt an ordinance (to be provided to you in time for your meeting(s) in consideration of this matter) that will allow for special tax relief specifically designated and enabled through earlier and existing General Statutes' for inequities of this type. The adoption and implementation of this proposed ordinance will in essence, provide property assessment and tax equalization that is the underpinning of the intent of tax policy as established by the Connecticut Legislature through such laws. You will, by authorizing these measures, be providing the Assessor with such additional authority as she may need in order to equitably adjust adversely affected properties.

Once you have received the ordinance, kindly refer this matter to public hearing and committee for review and consideration. Please feel free to contact us with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Boughton", written over a circular stamp or seal.

Mark D. Boughton
Mayor



ORDINANCE

CITY OF DANBURY, STATE OF CONNECTICUT

CITY COUNCIL

A.D. 2013

Be it ordained by the City Council of the City of Danbury:

THAT the Code of Ordinances of Danbury, Connecticut is hereby amended by adding a section, to be numbered Sec. 18-29, which said section reads as follows:

Sec. 18-29. Adoption of assessment rates limiting property tax increases on residential and apartment properties through valuation or clerical correction; watchtower authority; October 1, 2012 revaluation.

- (a) **Preamble, general findings and authority.** Whereas, the Connecticut General Assembly has authorized municipalities to conduct revaluation of real estate including designated procedures and administration by local officials in furtherance thereof. Such municipalities are further authorized, through duly appointed and authorized officials and local boards of assessment appeals to apply further lawful remedies in the implementation of such revaluations and adjustments thereof.
- (b) **Findings.** The City of Danbury hereby finds that CGS Sections 12-60 and 12-62n, as well as the general provisions of sections 12-62 and 7-148 provide authorization for the adjustment of real property assessment and taxes for affected residential and/or apartment properties where either clerical defects are determined to have occurred and are unremediated or there exist excessive increases in assessment that would result not only in the inequitable distribution of property and tax assessment but a serious risk of home loss, foreclosure or market deterioration.
- (c) **Remedies.** Pursuant to the foregoing authority, it is found that the office of the assessor pursuant to its watchtower authority under law, and/or the City Board of Assessment Appeals shall provide assessment and tax relief to properties, including those affected in clusters, determined to have suffered inequitable valuation at deviation from principles and application of assessment procedures and such authorities may avail themselves of either, all or a combination of the following remedies for the October 1, 2012 revaluation:
 - (1) In the event a remedy pursuant to CGS 12-62n is utilized, the minimum adjusted increase in assessment from the prior revaluation shall result in a tax levy of no less than three and one-half percent (3 ½ %) over the property tax for such residential and/or apartments in the base year of the new revaluation, all as defined.
 - (2) In the event a remedy pursuant to CGS 12-60, the clerical omission or mistake in assessment may be corrected within three (3) years following the tax due date on which the omission or mistake occurred, as defined. A certificate of correction shall be filed in such cases of adjustment.
- (d) **Severance clause.** If any subsection, clause or phrase of this section is for any reason held to be illegal or unenforceable, such determination shall not affect the validity of the remaining subsections, sentences, clauses or phrases of this section, or the section as an entirety, it being the legislative intent that this section shall stand notwithstanding the validity of such section, sentence, clause or phrase.