

Legislative History for Connecticut Act

HB 2424 PA 673 1957

Judiciary & Govt Function: 882-893

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COMMITTEE
HEARINGS

JUDICIARY
AND
GOVERNMENTAL
FUNCTIONS

PART 3
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1957

JUDICIARY AND GOVERNMENTAL FUNCTIONS

Friday, 10:00 A. M.

May 24, 1957

Chairman Erving Pruyn, presiding

Present: Rep. Pinney, Cady, Googel, Marsters, Tomasino, Eddy, Schlossbach, Matthews and Dreyfus

Chrmn. Pruyn: The hearing will please be in order. We are to hear H. B. 2424, together with a number of substitutes that may be heard before we are through. Is there anyone in favor?

H. B. No. 2424 - Committee - AN ACT CONCERNING VALIDATING ASSESSMENTS OF PROPERTY FOR TAX PURPOSES AND ESTABLISHING A RULE OF VALUATION OF PROPERTY FOR TAXATION

John L. Sullivan, State Tax Commissioner: I have not read the bills that were just noted by the chairman of this committee but think everyone is well concerned with the bills and the problem involved. As state tax commissioner it is our purpose of doing everything we can to assist your committee and the general assembly and that I have had a great amount of assistance from the Assessors Association, the manufacturers Association and Public Utilities and several others. As you know, for generations it has been the practice of assessors in most of our 169 municipalities to appraise properties at current market value, but use only a percentage or portion of this market value for purposes of taxation. Many assessors have reported to the state tax department that they had used only a percentage or portion of the true market value in establishing tax valuations as shown on their respective grand lists. The assessors in many of these municipalities have also reported that they had used percentages which varied according to property classification, that is, one for real property, another for personal property and still another for motor vehicles. Our State Supreme Court has ruled that these practices are in violation of our present state law. This complex problem has been thoroughly discussed at a lengthy conference between state tax officials, state tax attorneys and officials of the state association of tax assessors. It is the opinion of this group that special legislation be considered which would resolve the present legal difficulty and provide a temporary solution that would satisfy all legal requirements, yet not upset and unnecessarily disturb a long-established custom of property valuation in the municipalities of this state. It is

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recommended that the present legislature consider the advisability of enacting an act which would validate all valuations made by assessors in their preparation of the 1956 grand list of their respective municipalities and for each year prior thereto. It is also recommended that special legislation be considered which would permit assessors to prepare the 1957 and 1958 grand lists of their respective towns in the same manner as was done in previous years, provided that any percentage of value used in lieu of full market value in one classification of property shall be applied to all classifications of property. I believe that this legislation will serve as a stop-gap until an exhaustive study of the problem can be made and a report submitted to the governor and the 1959 legislature for its consideration. There are a number of assessors of various communities here and I would like to introduce Fred Newton, assessor for the City of Hartford.

Fred Newton, president of Connecticut Association of Assessing Officers: Representing that association we come before you because we find ourselves in an awkward position. We were in that position because we had thought that we were abiding by the law, because several supreme court decisions had been made that were different than those in the statutes. We accepted the opinion of the supreme court. Every assessor in Connecticut believes that all property should be on a uniform basis. The town and the people that pay the assessment have not asked that in hundreds of years and the assessors, therefore, have not complied. The assessors find themselves in a position asking you to pass legislation that in some way has to do with how a person shall be taxed. This is contrary to any concept that the association has as to their duties as assessors. We have never appeared before any committee that even touched on how a person shall be taxed. Actually, we are doing that today. We find several bills that have been written and find that there are several concepts as to what we should do, and we are neither in opposition or proponents of any of these bills. We ask only three things - we ask that you liberalize those things we have done in the past, for instance the tax list for 1957. We ask that you allow us to continue the assessing exactly as we are now assessing until next term of the legislature. It is the feeling that the Legislative Council will have had time to persue the subject to find how the people wish to be assessed. We believe the assessors in this

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state are all of as high a calibre as any state in the union. I have been in business 18 years, more than 12 of them in another state. This state has more full time assessors for the number of jobs than any other state. It has a greater percentage of certified assessment evaluators. That is all I am going to say. We leave ourselves in the hands of your committee and you know what your people and towns want even better than the assessors. I would like to introduce to you for all of Connecticut and this year Connecticut is fortunate enough to have as president of the national association of assessors, the assessor of Fairfield, Mr. Herbert K. Shea.

Herbert K. Shea: As assessor of the town of Fairfield and also president of the national organization, I must state my position is one of more in sympathy with the situation that faces us Connecticut assessors, and thought because of my position I could bring you some observations. We are state administrative officers and our function is to administer the laws of this state to the best of our ability. It is a trite statement, but the principle of assessment is a uniform and equitable distribution of the tax burden. I think the assessors' results in Connecticut within the limitations of the law are doing a reasonably good job to produce uniform and equitable assessments. This practice which has been brought to light by this decision of the supreme court is not something that is peculiar to the state of Connecticut but is a universal practice. Very few states assess property at the 100% full value or as the statutes may call for. In fact, some states go so far as to specifically set up standards of valuation for different property and different ratios between real and personal property. The courts of the State of New Jersey have ruled pretty much like the ruling of the court in Connecticut, that the assessors should follow that 100% value which they have not been doing, and the legislature there has given the tax assessors two years in which to follow the ruling brought out in this opinion. We hope you will not in Connecticut do anything without a thorough study. I think several bills will be introduced before your committee which will suggest in this validating act a rule of valuation that the assessors deviate from the present statute and that it may be permissible that they use some across the board percentage of that full valuation. It is this point that I submit is going to present a ter-

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rific administrative problem. The reason is that in the assessment of personal property, it is literally impossible to determine the full market value, and some accounting process must be arrived at. It cannot be on the same basis as is required in the assessment of real property, in which the market value is the prime consideration. And by taking an across the board percentage, it will not be the solution. With these observations, plus the fact that I would respectfully request that in this two year period a very thorough study of the methods that may be suggested, so that by the time of the next legislature a more practical administrative approach may be arrived at.

Chrmn. Pruyn: As I understand it, you think the best way to handle it would be the validating of all existing assessments, etc. and allow it to continue on for two years and refer the whole matter to a committee to report to the 1959 legislature?

Mr. Shea: That is my personal opinion.

Mr. Pinney: Is my understanding correct that this list which Mr. Sullivan presented, that they are the only group that assesses on a different basis?

Mr. Sullivan: That group of 47 is the 47 communities who reported in 1952. Today they do not report and I have not seen where they have reported the percentage that is used.

Mr. Pinney: You mean in 1952 the other towns other than these 47 reported that they were on a uniform basis?

Mr. Sullivan: They all reported on a uniform basis. The different percentages are contained in that list. We all feel that people who have cases in court should be protected. Of course, there are differences of opinion as to the ultimate result, and taking part in these conferences were members of the public utilities and manufacturers, who would also like to speak.

Walter F. Torrents, Jr., Connecticut Light & Power Company, Waterbury: I want to say that I personally have more than a passing interest in this matter, because we initiated the legal action which resulted in the supreme court decision, and that is why we are here this morning. There should be a certain validating act. I believe other people have worked on it and

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will discuss it. We would like to discuss what are we going to do in the future. I feel that a man who owns real property should pay the same as a man with personal property. I am sure if you asked the people of the state, they would answer in the affirmative. Mr. Newton has asked that you leave us in the position that the local assessors can make a determination of what personal or real property and what percentage will be used in making up the tax list. I agree that the assessors are of high calibre but feel it is not proper to leave such a power in the hands of the assessors. You only have to look at Bristol on this list. In 1952 it was 95% and 80% for personal; in 1953 it was 50% for real and 80% for personal and in 1954 it was 50% for real and 90% for personal - three changes in three years. It is possible that assessors might go to the extreme and put real property in at 100% and personal property in at zero. That is possible. As I stated, I think some percentage should be applied and in order to accomplish that effect I have drafted a substitute bill which has been studied by a number of the people. It differs from 2424 in that instead of amending Section 1747 which defines fair market value, it amends the two sections covering the taxation of real property. These are Sections 1738 and 1047d of the 1955 supplement. We have attempted to provide that the assessors may list real and personal property at a per cent of its fair market value less than one hundred per cent. In the statute pertaining to personal property it shall be "at the same per cent of their then actual valuation as the assessors have determined with respect to the listing of real estate for the same year". This real and personal property will be listed on the same percentage basis. Mr. Shea and Mr. Newton have stated that in their opinion it might be difficult to operate under such a system as it would be difficult to determine what is the fair market value. I admit it is difficult. However, every time the assessors list personal property they are saying that 90% of the value for personal property is equivalent to 50% of real property. They never write it down - they do not need to. I feel that that objection is not a substantial one and is no reason why the passing of such an act should be postponed until 1959. This substitute bill does not create any problems that do not already exist. Under the present statute and under any substitute bill there will have to be some method of evaluating the property.

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T. M. Ford, Naugatuck, Industrial Council, Inc.: This is one of the most important things the legislature has to do to this session. We have been in constant touch with the tax assessors and we have the following people from our section here today: Mr. Bengston of the Scovill Manufacturing Company; Mr. Bensen, Chase Brass & Copper Company; Mr. Hudson, Torrington Company; Mr. Williams, Farrell-Birmingham; Mr. Dobomas, American Brass Company & Mr. Flynn of the U. S. Rubber Company. I brought them here because I felt it important to tell you how we feel on the proposals that will be brought before you. With respect to the validation act, we would support such a thing. We will support the one before you, but better wording can be given. With regard to uniformity of percentage, we support that. Now, a few other points. 1. We suggest that the committee give consideration to a study of the definition of true and actual value, which is described as fair market value, and we think that is meaningless. 2. If you decide on a uniform percentage, we suggest it be limited to a certain set percentage. The towns will be tempted in many instances to raise their bond indebtedness. We will support any bill that freezes the situation while it is being considered. We will oppose any legislation which will allow the assessors to fix the assessments.

Chrmn. Pruyn: Have you considered the legal question as to whether an illegal act can be validated?

Mr. Ford: I do not know. (later came in and said that he had found that an illegal act could be validated).

Atty. Wallace Barnes, Bristol, representing Ingraham Company: I have with me this morning Mr. Edward Ingraham, chairman of the Board, and Mr. Curly Barnes, who is also treasurer of the Associated Spring Corporation. This corporation was one of five other plaintiffs in companion actions. We had an opportunity to read over the substitute bill presented by Mr. Torrents and feel that we can say that we are in favor as far as it goes. We think in so far as valuation, this would be a good bill. One thing which it does not cover is the question of protecting people who now have appeals pending. That is going to be a difficult thing to work out and have not suggestions at this time, but think that the language should be drafted carefully, so that in validating you do not throw out the court people who have appeals pending. Insofar as freezing the status quo - we would urge you to go

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slow. The supreme court made the present system and left a great deal to be desired. As to leaving it to the assessors to determine the percentage, the effect of this practice is to give assessors a great deal of power beyond what the legislature intended that they should do. As has been pointed out, the percentages changed three different times in Bristol. While a plaintiff has a right of appeal from assessment, he has no right of appeal as to the percentage. There is an incidental result of this. As you know, the borrowing power of town is tied with this. The lower the percentage used, the lower the borrowing power. That is something that was not intended by an legislature and I do not even think the assessors welcome that power. Another difficulty is that there is no valid comparison between towns. The only way you can compare the effective tax from one town to another is look into percentage. I feel that some legislation should be enacted to validate the lists, at least since 1955 and 1956. I do not know the practice in other states, but in Bristol our tax lists will be prepared as of October 1 of this year. It seems at least possible that the assessors may be able to conform in a change in practice as of October 1957. But as far as a blanket observance of the status quo until 1959, I submit that that would be a mistake. Certainly a legislature in 1959 would have the authority to change anything that is done now. I think that Mr. Torrent's substitute bill provides a reasonable method whereby the assessors could conform with supreme court decisions before the 1959 session.

Fred Waterhouse, Manufacturers Association of Connecticut: You have heard from the people directly involved. In the first place there appears to be an error in Mr. Sullivan's list in that it says that of these 47 municipalities 31 used a larger percentage on real property than was used for personal property, and that should be just the opposite. Regarding validating, most people thing something should be necessary to prevent a taxpayer from questioning when being subd. I have no objection to it and feel it could be done. The supreme court indicated that they have no desire to interfere with the proper assessment of taxes. The opinion in the Ingraham case indicates that the history of assessment in Connecticut has been for the legislature to establish percentages for various types of property, and the percentages vary from time to time until the legislature thought it was not desirable to go into that detail and, thereby, amended

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the law so that true valuation be used. All taxpayers have the idea that they may have been damaged. You just cannot get any remedy for what has been done. I think you should establish a method that they must follow. The legislature has very fairly set up this procedure, but through the action of the assessors and through the opinion of the court, that has been entirely erased. Very careful attention should be given to the situation of preserving the right of the individual. I do not think there is any question as to whether the legislature can delegate to the assessors the right to establish different percentages as they see fit. The legislature has set out that automobiles should be 100%. I think it is the legislature's duty to say that if a different percentage can be used to say just exactly what that percentage is or make it equal across the board. If, in the 169 towns, 122 of them can follow the legislation mandated to establish an actual value, it seems that these 47 can also do so and should be required to do so. You have. You have decided how personal and real property should be taxed and what should be done to the percentage. I think you ought to tell the towns and people that that is what has to be done. I did not see the bill, but agree with the approach that has been taken here and would endorse an immediate procedure and not delay it for two years. All towns have established a value or they could not tell what 50% or 90% is. Make them use that percentage right across the board. For you will find one of the big problems is the question of goods in process. What is the value of this? You have to have a value on finished and raw materials, but goods in process is hard to determine. It seems to me the legislature might consider eliminating tax from goods in process. I do not know what it would amount to and it, of course, would vary, but I think we are unique in taxing that type of property. Other states do not tax on machinery and goods in process. Whether that can be done right now I do not know, but it is worth considering. It would relieve the assessors of quite a number of their headaches.

Mr. Googel: I can understand why this should be done for the time being to continue this method of percentage, but after we get around to enacting a permanent statute, what is the reason for maintaining this legal fixture of a fair market value. Have you not complicated that? It would not change the net result.

Mr. Waterhouse: I think you will find that some people think

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it will change. I think the people have grown and feel that they can keep the present list down.

Mr. Pinney: This decision is going to precipitate matters. It seems that we cannot do more at this point than to try to handle the problems before us. It is whether or not we perpetuate this percentage basis.

Mr. Waterhouse: That is the problem. In a discussion with the assessors, they came up with four different types - land, buildings, machinery and automobiles, and so they may have to use different percentages on all these four things. We do not think it makes for good taxation. Let's find out what the value is and set our tax. I do not think we ought to right now policy change our policy with what it has been for years. I do not think the legislature should adopt that policy as a change in policy even for a couple of years. If you want to study it that is different.

Mr. Pinney: The whole problem is shall we perpetuate this system or not.

Mr. Waterhouse: That is right and the other one is how are we going to protect the people who are having appeals. As Mr. Kenny pointed out to me just a short while ago, that is a serious problem.

Mr. Pinney: If you say there are people who have already brought law suits, you are slamming the door to other people.

Mr. Waterhouse: Their time limit would be up. I think someone should work on this.

Mr. Pinney: Where the assessment is illegal, your statute is much longer than 40 days.

Mr. Waterhouse: I think it should be subjected to attack as it would have been if you used 100% valuation. Suppose you have someone who feels he has been inequitably treated. If you evaluate everything, are you going to foreclose him?

Mr. Pinney: Commissioner Sullivan, do all towns operate on the October 1 basis?

Mr. Sullivan: No, not all towns.

Mr. Schlossbach: Do you think a fair thing to do in view of the fact that they are geared to give them a chance to readjust themselves?

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Mr. Waterhouse: If our statistics are correct, 122 towns are not in difficulty. Then we have these 47. How do they get their percentage. It seems that they must have had a figure to begin with.

Mr. Googel: You are not correct in saying 122 towns have been affected.

Mr. Waterhouse: I think the result is the same.

Herbert K. Shea, assessor for Fairfield: Again, I know your committee does not want to be burdened with the mechanics, but think it only fair to respond, and this is the point that he suggested - that they give consideration to the disallowance of one category and that is work in process. I think it is a very small part of the total assets.

Mr. Pinney: Do not worry about that.

John J. Kenny, Hartford, representing several litigants in various towns in Hartford and New Haven Counties: Apparently everyone is in agreement that the rights of these people should be protected and the rights of appeal are limited to two sections, 1800 and 1801. In looking over the bills, it appears that the language is too general to afford an appellant who is now in court or who will go to court. I would invite your attention to the substitute bill, the first section and the last clause where it says "and the right of appeal from any such assessment shall continue in effect". The right to appeal is a nebulous one at best. Do not think you are giving any right to the right of appeal. The same can be said of the unnumbered bill in the last sentence - "Nothing in this act shall affect any rights of appeal from the doings of the assessors or boards of tax review, other than such doings as are validated hereunder". I respectfully submit that this language is ambiguous. I discussed it with several lawyers and none of us can determine what it means. We suggest language that would provide for the appellant in court. It was put together yesterday afternoon and we feel it will do the job: "All rights of appeal as set forth in section 1800 and section 1801 shall apply to this act whether appeals are now pending or to be brought and the court shall multiply the then true and actual value as determined by said court of the property which is subject of appeal by any percentage or fraction used by the municipality in determining whether or not relief should be granted

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in such an appeal". If it can be established in court and the particular town who used the 60% assessment factor and if the litigant could go to court and prove that the judge of the court of common please would have the authority to reduce the assessment, then I urge you to give it serious consideration, because the rights of appellants are at the most very, very nebulous.

R. D. Benson, Chase Brass & Copper Company, Waterbury: I think it necessary in this instance. The question was brought up about delaying this for two years, and it seems to me that some sort of stop-gap legislation would be logical to allow the committee to study this problem, so that it could be brought into the 1959 session, but know you are the first to act on this in a speedy manner.

Mr. Sullivan: This sheet - I did not bring you a whole book and it had nothing except to say that Bristol was not the only community that had various percentages in 1952, but in setting this up, I must represent the thinking of the Tax Department and what I believe should be done. There is no question in my mind at all that there should be a uniformity of percentage, but what they should be is an issue, and if you pass something now, you will force the assessors to do what they are unable to do. I speak the thoughts that they want uniformity, but if the opinion of the supreme court had not been given out at this time, we would have had the same thing for the next two years. They are not set up with sufficient man power and time to do this. Believe you me, we want to cooperate with you.

Mayor McLevy, Bridgeport: I do want to take the time to say that I am in favor of this validating bill because I believe it is vital to every community and the state itself. If we are going to allow confusion to prevail over the decision of the supreme court without doing something about it, it is just going to be too bad for all of us. In the first place there are too many vital things to consider. I feel that it is the duty of everyone to make it possible for the towns and cities of Connecticut to be allowed to continue as at present and, of course, to protect those who have taken advantage of the legal angles. Naturally they should be protected, but when we try to operate a community by throwing everything into confusion, we are going to be in trouble. In the past, most cities have been confronted with it.

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In Bridgeport we have a single tax assessor, single tax ?, and single tax attorney. I feel that this is a very serious thing. Only a few weeks ago I appeared before the Cities & Boroughs Committee trying to correct a situation in Bridgeport, and that developed on account of the two tax districts. But in the appeal to the supreme court it was upset by technicalities. But now you find a condition where people living on one side of the street are paying one tax and another paying another on the other side of the street. We had one of our big manufacturers who moved out of the city who stated he just could not adjust himself to the confusion and that was the reason for his moving. I urge you to pass some kind of validating legislation that will protect what exists at the present time, until you can make investigations that are necessary.

Mr. Googel: Do not have any fear - there will be validating action taken.

Harmon Snoke, Bridgeport: I will not say anything at this time but support the position of the State Manufacturers Association at this point. For years we have had wonderful assessments in Bridgeport and it is agreed that there were no serious appeals and it is thought they do an equitable job.

Chrmn. Pruyn: Is there anyone else who would like to speak on this bill? If not, this will close the hearing.

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SENATOR WATSON:

I now move for suspension of the rules for immediate consideration of the bill as amended.

THE CHAIR:

Question is on suspension for immediate consideration. Is there objection? Hearing none, the rules are suspended.

SENATOR WATSON:

I move for acceptance of the committee's favorable report and the adoption of the bill as amended by House Amendment Schedule A.

THE CHAIR:

Question is on acceptance of the committee's favorable report and the passage of the bill as amended by House Amendment Schedule A.

SENATOR WATSON:

I don't think I need to remark. The remarks are on the amendment.

THE CHAIR:

Are there any further remarks? If not, those in favor signify by saying "Aye" opposed "No." I declare the report of the committee accepted, and House Bill No. 2415 as amended is passed.

THE CLERK:

Favorable substitute report, JSC, Judiciary and Governmental Functions, on House Bill 2424. An Act concerning Local Property Tax Assessments. This bill is in your files as 1477. It has an amendment, House Amendment Schedule A.

THE CHAIR:

The Clerk will read the amendment.

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THE CLERK:

House Amendment Schedule A, offered by Mr. Pruyn of the town of Colebrook. Again, the file number, 1477.

"In Section 10, line 11, delete the word "valuation" and insert in lieu thereof the word "Assessment".

Make Section 11, Section 12, and add newSection 11, as follows: Section.11. Wherever under the provisions of any special act relating to the assessment and taxation of real and personal property, such assessment and taxation is based on the actual valua~~on~~ of such property, such assessment and taxation shall be based on such uniform percentage of such actual valuation as the assessors of the municipality shall determine."

THE CHAIR:

Senator from the 12th.

SENATOR FILER:

Mr. President, I move for adoption of the amendment.

THE CHAIR:

Question is on the adoption of House Amendment Schedule A. Will you remark?

SENATOR FILER:

Mr. President the amendment does two things; first of all it corrects an inconsistency in section 10; and secondly it makes the bill apply to assessments under special acts. It's a good amendment and should pass.

THE CHAIR:

Any further remarks? If not, those in favor say "Aye" opposed "No." House Amendment Schedule A is adopted.

SENATOR FILER:

Mr. President, I move for suspension of the rules for immediate consideration of the bill.

THE CHAIR:

Question is on suspension for immediate consideration of the

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bill as amended. Is there objection? Hearing none, the rules are suspended.

SENATOR FILER:

Mr. President, I move for acceptance of the committee's favorable report and passage of the bill as amended by House Amendment Schedule A.

THE CHAIR:

Question is on acceptance of the committee's report and the passage of the bill as amended by House Amendment Schedule A.

SENATOR FILER:

This bill is necessary because of the recent court decision concerning local assessments on real and personal property. The bill does three things: first of all it validates the present assessments where there has not been an assessment of 100% of value; secondly, it permits an assessment and a percentage of the actual value in the discretion of the assessors; finally it requires the uniform percentages as to real and personal property within a town, and I understand that this will correct certain inequities which have existed in real and personal property assessments in some towns in the state. It's anecessary bill. Further study, however, is being given to the whole problem, and a more comprehensive consideration will be given in the near future.

THE CHAIR:

Will you remark further? If not, those in favor say "Aye" opposed "No." The report's accepted, and the bill as amended by House Amendment Schedule A is passed.

THE CLERK:

Favorable substitute report, JSC, Finance, House Bill 1340.

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THE CLERK:

Cal. 1941. File 1469. H.B. 768. Providing for fewer than the total number of members of zoning commissions to hold public hearings.

STATE DEVELOPMENT.

MR. CAIRNS: (MADISON)

I move the acceptance and passage of the bill.

This bill merely provides that less than the full membership of the zoning board may act on appeals.

It has the support of the Association of Zoning and Planning Agencies.

THE SPEAKER:

Will you remark. If not, all in favor say 'aye'; opposed 'no'. The 'ayes' have it. Bill is passed.

THE CLERK:

Cal. 1942. File 1477. Sub. for H.B. 2424. Concerning local property tax assessments.

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MR. PINNEY: (BROOKFIELD)

Clerk has an amendment.

THE CLERK:

House Amend. Sched. "A" as offered by Mr. Pruyn of Colebrook. In Sec. 10, line 11, delete the word "valuation" and insert in lieu thereof the word "assessment".

~~MR. PINNEY:~~

Make Sec. 11, Sec. 12, and add new Sec. 11 as follows:

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Sec. 11. Wherever under the provisions of any special act relating to the assessment and taxation of real and personal property, such assessment and taxation is based on the actual valuation of such property, such assessment and taxation shall be based on such uniform percentage of such actual valuation as the assessors of the municipality shall determine.

MR. PINNEY:

I move the adoption of the amendment.

The two changes made by the amendment are technical. The first one merely changes the word 'valuation' to 'assesment' to bring it into conformity with the rest of the statute. The second change brings towns now operating under special acts power to conform with the statutes. I urge adoption of the amend.

THE SPEAKER:

All in favor say 'aye'; opposed 'no'. The 'ayes' have it, and the amendment is adopted.

MR. PINNEY:

I move for suspension of the rules for immediate consideration of the bill as amended.

THE SPEAKER:

All in favor say 'aye'; opposed 'no'. Rules are suspended.

MR. PINNEY:

I now move for acceptance and passage of the bill as amended.

A few weeks ago the Supreme Court of Conn. in the case of Ingraham Co. vs. Bristol produced a ruling which has had a far-

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reaching affect on the assessment and taxation system of the towns of this State. The Supreme Court ruled that the practice followed by virtually all the towns are taking a percentage of the fair-market value of the property and it was improper and could no longer be followed. They also ruled it was improper for towns to assess different categories of property on different percentage basis.

This problem came into our laps at a very late date and the Judiciary Committee was pressed to work out an equitable solution. We decided that the only proper long-run solution would have to be worked out after a thorough study of our taxation and assessment laws and to that end the Interim Committees propose to study this problem. In the meantime something had to be done to clear the situation until a solution could be reached.

The Bill validates the actions the towns up thru the date of the passage of the bill; validates all lists in all towns. It provides that towns may assess upon a percentage of fair-market value not exceeding 100%.

(Rest of speech inaudible)

THE SPEAKER:

Will you remark further. If not, all in favor say 'aye'; opposed 'no'. The 'ayes' have it. The Bill is passed.

THE CLERK:

Cal. 1943. File 1473. Sub. for H.B. 83. Concerning the use of Skeet Fields and Trap Shooting Fields on Sunday. (As amended