

SPECIAL CITY COUNCIL MEETING – February 24, 2014

The meeting will be called to order at 8:30 P.M.

PLEDGE OF ALLEGIANCE & PRAYER

ROLL CALL

Curran, Haddad, Knapp, Levy, Seabury, Stanley, Wetmore
Fox, Priola, Digilio, Palma, Arconti, Cavo, , Nero, Saadi,
Visconti, Perkins, Chianese, Rotello, Loyola, Scozzafava

NOTICE OF THE SPECIAL MEETING – There will be a Special Meeting of the City Council on **Monday, February 24, 2014 at 8:30 P.M.** in the Council Chambers in City Hall to act on the items below.

PUBLIC SPEAKING

AGENDA

1. REPORT AND ORDINANCE - Tax Relief – Residential/Apt Taxpayers
Code of Ordinance, Section 18-29
-

There being no further business to come before the City Council a motion was made at _____ P.M. by _____ for the meeting to be adjourned.

RECEIVED FOR RECORD
DANBURY TOWN CLERK

2014 FEB 20 A 11: 18

BY: 



ORDINANCE

CITY OF DANBURY, STATE OF CONNECTICUT
CITY COUNCIL

_____ A.D. 2014

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, clerical correction, or tax credit; 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 12-55, 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/or 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 the legal mandate and authority to equalize assessments pursuant to CGS Sections 12-55 et. seq., the City Board of Assessment Appeals and/or the Office of the Director of Finance shall be authorized to provide assessment and/or tax relief to properties, including those affected in clusters, determined to have suffered verifiable 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 (3½ %) 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.
 - (3) In the event a remedy through tax payment relief is utilized the Office of the Director of Finance is authorized to determine, based upon proper review and analysis, that tax relief by credit shall be implemented.
- (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.