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Connecticut Supreme Court Rules in Favor of Position of the Connecticut Conference of Municipalities

Reverses Trial Court Decision, Concludes: Municipalities Have the Authority to Assess Partially Constructed Structures

The Connecticut Conference of Municipalities (CCM) today, (Thursday, June 20) said it was pleased that the Connecticut Supreme Court announced its decision yesterday in the *Kasica v. Columbia* (SC 18968) case — which reverses a trial court decision — and confirms that towns and cities have the authority to assess partially constructed structures.

CCM has been the municipal lead on this issue from day one — launching an extensive legislative and judicial strategy to protect local interests.

“Today’s decision supports CCM’s Amicus Curiae brief, filed on behalf of municipalities, and is a benefit to all 169 towns and cities by protecting over \$30 million in local property tax revenue — statewide,” said Jim Finley, CCM Executive Director and CEO.

The Court’s decision concluded that the Town (Columbia) properly assessed the construction under the tax laws.

This decision is in conjunction with CCM’s successful lobbying effort last year that passed Public Act 12-157 — which clarifies, in state statute, that improvements that are partially completed or under construction are properties that are assessable. Both CCM’s legislative and judicial advocacy efforts have now conformed state law to generations of local taxing standards.

As CCM has noted in the past, even partially constructed properties have some level of fair market value within their communities. In fact, Connecticut’s property tax system functions on the core principle known as “ad valorem” (Latin for “according to value”) – which ensures local taxing authorities perform appraisals of the monetary values of local properties.

