



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

Intergovernmental Policy and Planning Division

July 7, 2022

To: Chief Executive Officers
Municipal Assessors
Connecticut Association of Assessing Officers

From: Martin L. Heft, Undersecretary

RE: Section 7 of Public Act 22-74 – Revaluation Schedule

Pursuant to [Section 7 of Public Act 22-74](#), the Office of Policy and Management would like to inform you of several changes in revaluation effective with the October 1, 2023 Grand List. The updated information and new schedule are posted on our website [Revaluation Date by Town \(ct.gov\)](#).

The legislation aligns planning regions (Regional Council of Governments) into five (5) Revaluation Zones. The new five-year schedule coordinates the revaluation cycles of the municipalities within each zone and redistributes the number of revaluations to be performed annually, statewide. With the new schedule, approximately twenty percent (20%) of the municipalities are due for revaluation annually.

There are no changes to municipalities scheduled for a 2022 or 2023 revaluation. Changes to the revaluation schedule begin October 1, 2024. In order to balance out the number of parcels done each year, some municipalities will shift a year forward or back, in order to reach the final schedule.

There is no mandate to conduct revaluation with another municipality. By aligning revaluation dates by geographic region, a much larger parcel set is established and can be utilized in the contracting of revaluation services. This creates economies of scale, greater efficiency and potential for cost savings, all which will directly benefit municipalities.

A new reporting requirement requires each Assessor to file parcel data from each revaluation implemented to the Office of Policy and Management. We will be establishing a Revaluation Module in our IGPP Portal system to aid in this process, along with the filing of the Revaluation Certification documents.

Attachments:

Revaluation Zone Map
2023 – 2037 Revaluation Schedule
Highlights of Section 7 of Public Act 22-74

Highlights of [Section 7 of Public Act 22-74](#):

- Establishes five (5) Revaluation zones. Revaluation zone means one of five geographic areas in the state established by the secretary utilizing the boundaries of the planning regions.
- Each assessor shall file with the secretary parcel data from each revaluation implemented upon forms prescribed and furnished by the secretary, which forms shall be so prescribed and furnished not later than thirty days prior to the date set by such secretary for such filing.
- Commencing October 1, 2023, (i) each town shall implement a revaluation not later than the first day of October that follows, by five years, an October first assessment date set in accordance with a revaluation date schedule prescribed by the secretary for each revaluation zone, (ii) any town's required revaluation subsequent to any delayed revaluation implemented pursuant to subparagraph (A) of this subdivision shall be implemented in accordance with this section, and (iii) any such revaluation subsequent to any delayed revaluation or revaluation implemented prior to such scheduled date shall recommence on the date set in such revaluation date schedule prescribed for the revaluation zone in which such town is located, which revaluation date schedule applied to such town prior to such delay or scheduled date. The town shall use assessments derived from each such revaluation for the purpose of levying property taxes for the assessment year in which such revaluation is effective and for each assessment year that follows until the ensuing revaluation becomes effective.

Revaluation Zones

