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PROPERTY TAX - CONNECTICUT

Kasica v. Town of Columbia

Supreme Court of Connecticut - June 25, 2013 - A.3d - 2013 WL 3071943

In separate actions, taxpayer appealed decisions of town Board of Assessment Appeals upholding town assessor's interim valuations of property for two tax years based on partially completed construction.

The Supreme Court of Connecticut held that:

- Town assessor had statutory authority to conduct interim assessment of real property and to assign value based on partially completed construction, and
- Statute governing assessment of property with newly completed construction, for purposes of taxation, did not apply to preclude assessment of value of real property with partially completed construction.

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