

Connecticut General Statutes Annotated

Title 12. Taxation (Refs & Annos)

Chapter 204. Local Levy and Collection of Taxes (Refs & Annos)

C.G.S.A. § 12-127a

§ 12-127a. Abatement of taxes on structures of historical or architectural merit

Currentness

(a) Any municipality may by ordinance provide for the abatement in whole or in part of real property taxes on structures of historical or architectural merit. Such municipality shall determine which structures within its locality shall be available for classification as historically or architecturally meritorious, or it may delegate such determination to local private preservation or architectural bodies.

(b) Such tax abatement shall be available to the owners of real property which is so classified if it can be shown to the satisfaction of the municipality that the current level of taxation is a material factor which threatens the continued existence of the structure, necessitating either its demolition or remodeling in a manner which destroys the historical or architectural value. If, after taxes on such structure have been abated under the terms of this section, such structure is demolished or remodeled in a way which destroys its architectural or historical value, the then owner shall pay to the municipality an amount equal to the total amount of taxes which had been abated under the provisions of this section.

Credits

(1969, P.A. 711, §§ 1 to 3; 1984, P.A. 84-256, § 9, eff. July 1, 1984.)

C. G. S. A. § 12-127a, CT ST § 12-127a

The statutes and Constitution are current with all enactments of the 2023 Regular Session enrolled and approved by the Governor on or before July 1, 2023 and effective on or before July 1, 2023. Some sections may be more current than others, see credits for details.

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