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GENE KASICA *v.* TOWN OF COLUMBIA
(SC 18968)

Rogers, C. J., and Norcott, Palmer, Zarella, Eveleigh, McDonald and Espinosa, Js.

Argued April 16—officially released June 25, 2013

Laura Pascale Zaino, with whom was *Michael C. Collins*, for the appellant (defendant).

Gene Kasica, self-represented, with whom, on the brief, was *Elisa J. Pensavalle*, for the appellee (plaintiff).

Jeffrey J. White and *Kathleen E. Dion* filed a brief for the Connecticut Conference of Municipalities as amicus curiae.

Opinion

EVELEIGH, J. The primary issue in this tax appeal is whether a municipal assessor has the authority, under General Statutes § 12-55 (b),[1] to conduct an interim assessment of a property and increase its valuation based on partially completed construction. The defendant, the town of Columbia (town), appeals from the judgment of the trial court rendered in favor of the plaintiff, Gene Kasica, in his appeal from the decision of the town's Board of Assessment Appeals (board) upholding the town assessor's interim valuations of the plaintiff's property under § 12-55. On appeal,[2] the town claims that the trial court improperly applied General Statutes (Rev. to 2007) § 12-53a,[3] to the facts of the present case and incorrectly concluded that, because § 12-53a only applies to "completed new construction," the assessor did not have statutory authority to assign value to the partially completed construction on the grand lists for the years in question.[4] We agree with the town and, accordingly, reverse the judgment of the trial court.

The following facts, found by the trial court, and procedural history are relevant to our resolution of the issues on appeal. The plaintiff owns 163 acres of land located in the town. Several years after purchasing the property, the plaintiff cleared a 3.44 acre portion of the land to create a building lot.[5] The present appeal concerns only this 3.44 acre lot.

On the grand list of October 1, 2008, the assessor for the town valued the 3.44 acre lot at $255,000. During the 2008 assessment of the plaintiff's property, the assessor observed that the building lot was improved with a "partially-constructed, three-story, plantation-style house." The assessor determined that the construction was 35 percent complete for purposes of the October 1, 2008 assessment date, and valued the partially completed house at $569,500. The assessor adjusted the property's assessment on the 2008 grand list to reflect the value of the partially completed construction. The assessor returned to the property the following year and determined that construction of the house was 40 percent complete for purposes of the October 1, 2009 assessment date. The assessor valued the partially completed house at $601,600, and adjusted the property's value accordingly for the 2009 grand list.

The plaintiff appealed the assessor's 2008 valuation to the board, which denied the appeal. The plaintiff then appealed[6] from the board's denial to the Superior Court, claiming that the valuation of his property was "not that percentage of its true and actual value, but was grossly excessive, disproportional and unlawful."[7]

The plaintiff thereafter appealed[8] from the assessor's 2009 valuation, which also was denied by the board. The plaintiff then appealed from the board's denial to

the Superior Court, claiming, inter alia,[9] that the town violated § 12-53a by taxing "incomplete new construction" during the 2009 assessment year and, therefore, the 2009 assessment "was manifestly excessive and could not have been arrived at except by disregarding the provisions of . . . § 12-53a." The town subsequently filed a motion to consolidate the appeals, which was granted.

In its memorandum of decision, the trial court stated that "[t]he main focus of the plaintiff's appeals is that the assessor disregarded . . . § 12-53a by increasing the assessment value of the [property], as of the grand lists of October 1, 2008 and 2009." The trial court then concluded that the assessor improperly relied on § 12-55 as authority to conduct the interim assessments of the plaintiff's property and determined that she should have been guided by § 12-53a. In rejecting the town's claim that § 12-55 authorized the interim assessments, the court, quoting *Evans* v. *Guilford*, Superior Court, judicial district of New Haven, Docket No. CV-06-4021995-S (December 29, 2009) (49 Conn. L. Rptr. 63, 66), concluded that the assessor "could not legally increase the assessed value of the property based solely on the new construction because interim assessments for new construction are governed by § 12-53a (a). . . . [T]he specific terms of § 12-53a (a), governing new construction, prevail over the broad terms of § 12-55. Because an interim assessment under § 12-53a (a) cannot commence until after new construction is completed, the assessor acted outside of [her] statutory mandate by performing an interim assessment when the property was [incomplete]." (Internal quotation marks omitted.) Accordingly, due to the fact that the construction of the house was incomplete, the trial court concluded that the assessor did not have statutory authority to: "(1) value the subject premises as partially improved and (2) add this amount to the [town's] assessment rolls."

Additionally, the trial court concluded that, if, as the town argued, § 12-55 (b) required an assessor to include "any property" within the town on the date of each revaluation and, thus, authorizes an assessor to assess partially completed construction, then the language in § 12-53a (a) providing for an interim assessment of "[c]ompleted new construction" would be superfluous. The court stated: "The fact that the legislature enacted § 12-53a to provide for the assessment of new construction, but only after the completion of the construction upon issuance of a certificate of occupancy, evinces an intent to carve out an exception to the 'any property' language contained in § 12-55 (b)." Accordingly, the trial court concluded that the assessor's valuations for the 2008 and 2009 grand lists should have contained only the valuation of the land and not the valuation of the partially completed house. Thus, the trial court rendered judgment in favor of the plaintiff and set the

fair market valuation of the 3.44 acre lot at $175,000 for the 2008 and 2009 grand lists. This appeal followed.

On appeal, the town claims that the trial court improperly concluded that the town lacked authority under § 12-55 to conduct an assessment of the partially completed construction. Specifically, the town claims that, in *84 Century Ltd. Partnership* v. *Board of Tax Review*, 207 Conn. 250, 262, 541 A.2d 478 (1988), superseded by statute on other grounds, *DeSena* v. *Waterbury*, 249 Conn. 63, 84, 731 A.2d 733 (1999), this court concluded that § 12-55 unambiguously provides municipalities with broad authority to conduct interim assessments of property and that this authority extends to interim assessments of partially completed construction. Thus, the town contends that the assessor had the authority, pursuant to § 12-55, to assess the plaintiff's property and to assign value to the partially completed construction for purposes of the 2008 and 2009 grand lists.

In response, the plaintiff disagrees with the town's reliance on *84 Century Ltd. Partnership* and claims that § 12-55 does not provide municipal assessors with broad authority to conduct interim assessments but, rather, is an administrative statute that only authorizes an assessor to conduct any assessment "omitted by mistake" or "required by law . . . ." The plaintiff contends that incomplete new construction is not a circumstance which requires an assessor to conduct an interim assessment pursuant to § 12-55 (b) and, therefore, the trial court correctly determined that the assessor lacked statutory authority to conduct the assessments. We agree with the town.

Before considering the merits of the parties' arguments, we set forth the basic legal principles and standard of review applicable to this appeal. "[I]n *Ireland* v. *Wethersfield*, 242 Conn. 550, 698 A.2d 888 (1997), we [set forth] the legal tenets governing tax appeals brought pursuant to [General Statutes] § 12-117a . . . . [T]he trial court tries the matter de novo and the ultimate question is the ascertainment of the true and actual value of the [taxpayer's] property. . . . At the de novo proceeding, the taxpayer bears the burden of establishing that the assessor has overassessed its property. . . . The trier of fact must arrive at his own conclusions as to the value of [the taxpayer's property] by weighing the opinion of the appraisers, the claims of the parties in light of all the circumstances in evidence bearing on value, and his own general knowledge of the elements going to establish value." (Internal quotation marks omitted.) *Union Carbide Corp.* v. *Danbury*, 257 Conn. 865, 870, 778 A.2d 204 (2001).

"An appellate court's review of a trial court's decision is circumscribed by the appropriate standard of review. 'The scope of our appellate review depends upon the proper characterization of the rulings made by the trial

court. To the extent that the trial court has made findings of fact, our review is limited to deciding whether such findings were clearly erroneous. When, however, the trial court draws conclusions of law, our review is plenary and we must decide whether its conclusions are legally and logically correct and find support in the facts that appear in the record.' " Id., 870–71, quoting *DeSena* v. *Waterbury*, supra, 249 Conn. 72–73.

Whether § 12-55 provides a municipality with authority to conduct interim assessments of real property and to assign value to partially completed construction for tax purposes presents a question of statutory construction. "[I]ssues of statutory construction raise questions of law, over which we exercise plenary review." (Internal quotation marks omitted.) *Ugrin* v. *Cheshire*, 307 Conn. 364, 379, 54 A.3d 532 (2012). When construing a statute, "[o]ur fundamental objective is to ascertain and give effect to the apparent intent of the legislature. . . . In other words, we seek to determine, in a reasoned manner, the meaning of the statutory language as applied to the facts of [the] case, including the question of whether the language actually does apply. . . . In seeking to determine that meaning, General Statutes § 1-2z directs us first to consider the text of the statute itself and its relationship to other statutes. If, after examining such text and considering such relationship, the meaning of such text is plain and unambiguous and does not yield absurd or unworkable results, extratextual evidence of the meaning of the statute shall not be considered. . . . When a statute is not plain and unambiguous, we also look for interpretive guidance to the legislative history and circumstances surrounding its enactment, to the legislative policy it was designed to implement, and to its relationship to existing legislation and common law principles governing the same general subject matter . . . ." (Citation omitted; internal quotation marks omitted.) *Cogan* v. *Chase Manhattan Auto Financial Corp.*, 276 Conn. 1, 7, 882 A.2d 597 (2005).

In interpreting the language of § 12-55, however, we do not write on a clean slate, but are bound by our previous judicial interpretations of the language and the purpose of the statute.[10] See *Hummel* v. *Marten Transport, Ltd.*, 282 Conn. 477, 501, 923 A.2d 657 (2007) (holding that § 1-2z does not require this court to overrule prior judicial interpretations of statutes, even if not based on plain meaning rule); see also *Marandino* v. *Prometheus Pharmacy*, 294 Conn. 564, 577, 986 A.2d 1023 (2010) (same).

We begin our analysis by examining the text of § 12-55. Section 12-55 (b) provides in relevant part: "Prior to taking and subscribing to the oath upon the grand list, the assessor or board of assessors shall equalize the assessments of property in the town, if necessary, and make any assessment omitted by mistake or required by law. The assessor or board of assessors

may increase or decrease the valuation of any property as reflected in the last-preceding grand list . . . .'' This court has previously interpreted § 12-55 in *84 Century Ltd. Partnership* v. *Board of Tax Review*, supra, 207 Conn. 250. In *84 Century Ltd. Partnership*, this court was confronted with the question of whether a municipal assessor has the authority, under § 12-55, to increase a real property assessment between decennial revaluations when a sale of the property demonstrates that the property has increased in value. Id., 251. In that case, the plaintiff purchased an apartment complex in 1984 in the town of Rocky Hill. Id., 253–54. Due to the fact that the purchase price greatly exceeded the previous assessed value of the property, the tax assessor conducted an interim assessment of the plaintiff's property that resulted in an upward reassessment of the property for the 1984, 1985 and 1986 tax years. Id., 251–52. The defendant, the Board of Tax Review of the Town of Rocky Hill, affirmed the assessor's upward reassessment of the property. Id., 251. The plaintiff appealed from the decision of the defendant to the Superior Court, claiming that the reassessment was excessive and illegal and that, as a result, the plaintiff's property bore a disproportionate share of the municipal tax burden. Id., 251. After granting reargument on the plaintiff's motion for summary judgment, the trial court granted the plaintiff's motion and concluded that the assessor lacked statutory authority to conduct the interim assessment. Id., 253. The defendant appealed from the judgment of the trial court, claiming that the assessor had the authority to conduct the interim assessment pursuant to § 12-55. Id. Specifically, the defendant claimed that, if assessors could not exercise their discretion to conduct interim assessments of real property, other than to make an assessment that was ''omitted by mistake'' or ''required by law,'' a municipality would have a greatly restricted function and would be unable to properly equalize assessments between revaluations mandated by General Statutes § 12-62. Id., 258.

On appeal, this court examined the text of § 12-55, and concluded that it ''contains three operative phrases pertinent to our inquiry: (1) 'When the lists of any town have been so received or made by the assessors, *they shall equalize the same*, if necessary'; (2) '*make any assessment omitted by mistake or required by law*'; and (3) '*the assessors may increase or decrease the valuation of property as named in any such lists or in the last preceding grand list . . . .*' '' (Emphasis in original.) Id., 262. This court continued: ''There is no ambiguity in this broad grant of powers to assessors. It is a clear legislative mandate to grant to local assessors a continuing duty unrelated to decennial revaluations, to achieve administratively a fair and equal assessment for all taxpayers. The power to equalize the lists, if necessary, imports a watchtower role for the assessor to correct inequalities, whether too high or too

low. The 'if necessary' language clearly comprehends interim changes in assessments for there is no such requirement in § 12-62 which mandates decennial revaluations.[11] The latter have obviously been legislatively deemed necessary." Id.

This court further rejected the plaintiff's claim that § 12-55 only authorizes assessments " 'omitted by mistake' " or " 'required by law,' " and determined that "[s]uch a restrictive interpretation ignores the plain language of the statute. The fact that these two additional powers are specifically set out does not in any way limit the broad power to equalize assessments provided for earlier in the statute. *The most logical interpretation of the effect of these two additional powers is that in addition to the power to equalize assessments the assessors are also empowered to make these specified changes*." (Emphasis added.) Id., 262–63. Thus, this court concluded that § 12-55 provides a municipal assessor with authority to conduct interim assessments of real property in the period between the revaluations required under § 12-62.[12] Id., 263; see also *DeSena* v. *Waterbury*, 249 Conn. 63, 91, 731 A.2d 733 (1999) ("§ 12-55 *permits* assessors to conduct interim revaluations . . . § 12-55 is permissive rather than mandatory in nature" [emphasis in original]); *Pauker* v. *Roig*, 232 Conn. 335, 343, 654 A.2d 1233 (1995) ("although tax assessors cannot be required to make an interim revaluation of property, they may do so in accordance with § 12-55, which authorizes assessors to equalize the tax lists"); *Stop & Shop Cos.* v. *East Haven*, 210 Conn. 233, 243, 554 A.2d 1055 (1989) (§ 12-55 "provides for a permissive valuation of property in the years between the decennial revaluations, without requiring it" [internal quotation marks omitted]).

Although this court has concluded that an assessor has the authority under § 12-55 to conduct an interim assessment of property and revalue a completed building, we have not yet addressed whether § 12-55 permits an assessor to assign value to partially completed construction. In order to resolve this question, we turn to the statutory scheme governing the taxation of real property in this state. "In Connecticut, the procedure for taxation of real property is set forth in General Statutes § 12-64,[13] which provides that all non-exempt real estate 'shall be liable to taxation at a uniform percentage of its present, true and actual valuation to be determined by the assessors . . . .' " (Footnote omitted.) *Uniroyal, Inc.* v. *Board of Tax Review*, 182 Conn. 619, 623, 438 A.2d 782 (1981); General Statutes (Rev. to 2007) § 12-64 (a); see also *84 Century Ltd. Partnership* v. *Board of Tax Review*, supra, 207 Conn. 260.

Specifically, and pertinent to the present case, General Statutes (Rev. to 2007) § 12-64 (a) specifies that "all other buildings and structures, house lots, *all other building lots and improvements thereon and thereto*

[and] . . . all other lands and improvements thereon and thereto" shall be taxable, unless otherwise exempted. (Emphasis added.) In the present case, the partially completed construction was an improvement to the building lot, as evidenced by the upward appraisal of the property in the 2008 and 2009 assessments. As such, the partially completed construction was taxable under § 12-64. As previously stated herein, § 12-55 is a permissive statute that gives an assessor broad authority to conduct interim assessments of taxable property. In conducting such an interim assessment, an assessor has the authority to "increase or decrease the valuation of any property as reflected in the last-preceding grand list . . . ." General Statutes § 12-55 (b). It follows, therefore, that, because the plaintiff's property was taxable and because the partially completed construction constitutes an improvement to the plaintiff's property under § 12-64, the assessor had the authority under § 12-55 to conduct an interim assessment of the plaintiff's property and increase the valuation of the property to reflect the partially completed construction.

The plaintiff claims, however, that, as the trial court determined, any valuation of the partially completed construction should be governed by § 12-53a, the plain language of which only allows an assessor to perform interim assessments once new construction is completed. Thus, the plaintiff claims that, because the construction of the house in the present case was incomplete at the time of the assessments, the assessor lacked statutory authority to conduct the assessments. Additionally, the plaintiff claims that, if we interpret § 12-55 as authorizing an assessor to assign value to partially completed construction, then the language in § 12-53a providing for an interim assessment of new construction would be rendered superfluous. In response, the town contends that § 12-53a is strictly limited to assessing and taxing "completed new construction," and that, because the construction on the plaintiff's property was only partially completed at the time of the assessments, § 12-53a is not applicable to the present case. We agree with the town.

We begin with the language of § 12-53a. General Statutes (Rev. to 2007) § 12-53a provides in relevant part: "(a) *Completed* new construction of real estate *completed after any assessment date shall be liable* for the payment of municipal taxes . . . prorated for the assessment year in which the new construction is completed. . . .

"(b) The building inspector issuing the certificate shall, within ten days after issuing the same, notify, in writing, the assessor of the town in which the property is situated.

"(c) Not later than ninety days after receipt by the assessor of such notice from the building inspector or from a determination by the assessor that such new

construction is being used for the purpose for which same was constructed, the assessor shall determine the increment by which assessment for the *completed* construction exceeds the assessment on the taxable grand list for the immediately preceding assessment date. . . ."[14] (Emphasis added.) By its plain terms, § 12-53a applies only to "*completed* new construction," and not to *all* new construction. (Emphasis added.) General Statutes (Rev. to 2007) § 12-53a (a). If we were to interpret § 12-53a as applying to all new construction—including partially completed construction—we would be failing to give effect to the word "completed," a result that is contrary to fundamental principles of construction. See *Lopa* v. *Brinker International, Inc.*, 296 Conn. 426, 433, 994 A.2d 1265 (2010) ("It is a basic tenet of statutory construction that the legislature [does] not intend to enact meaningless provisions. . . . [I]n construing statutes, we presume that there is a purpose behind every sentence, clause, or phrase used in an act and that no part of a statute is superfluous. . . . Because [e]very word and phrase [of a statute] is presumed to have meaning . . . [a statute] must be construed, if possible, such that no clause, sentence or word shall be superfluous, void or insignificant." [Internal quotation marks omitted.]). In giving effect to every word in the statute, new construction must be "completed," as that term is defined in the statute, in order for § 12-53a to be applicable. For construction to be considered "completed" under § 12-53a, a certificate of occupancy must have been issued for the new construction, or the new construction must be being used for the purpose for which it was constructed. See General Statutes (Rev. to 2007) § 12-53a (a). In the present case, it is undisputed that the construction on the plaintiff's lot was only partially completed during the 2008 and 2009 assessments. Accordingly, we conclude that § 12-53a is inapplicable to the present case and, therefore, the trial court improperly determined that the assessor should have been guided by § 12-53a in determining whether she had authority to assess the plaintiff's property.

The plaintiff also claims that § 12-53a signifies legislative intent that only "completed" construction may be taxed and, therefore, exempts partially completed construction from taxation. We disagree. "The general rule of construction in taxation cases is that provisions granting a tax exemption are to be construed strictly against the party claiming the exemption. . . . Exemptions, no matter how meritorious, are of grace, and must be strictly construed. They embrace only what is strictly within their terms. . . . It is also well settled that the burden of proving entitlement to a claimed tax exemption rests upon the party claiming the exemption. . . . We strictly construe such statutory exemptions because [e]xemption from taxation is the equivalent of an appropriation of public funds, because the burden

of the tax is lifted from the back of the potential taxpayer who is exempted and shifted to the backs of others. . . . The owners of tax-exempt property in the community derive the same benefits from government as other property owners but pay no property taxes for those benefits. . . . Determining whether a property is tax-exempt is a fact intensive inquiry. Under our statutes, there are three requirements for a tax exemption. The property must belong to or be held in a trust for an organization exempt from taxation under the provisions of . . . [General Statutes] § 12-81; it must be held for one of the purposes stated in that statute's list of exemptions; and it must produce no rent, profits or income." (Citations omitted; emphasis omitted; internal quotation marks omitted.) *Fanny J. Crosby Memorial, Inc.* v. *Bridgeport*, 262 Conn. 213, 220–21, 811 A.2d 1277 (2002).

Section 12-81, entitled "Exemptions," provides an extensive list of seventy-seven types of property that are exempt from taxation. The legislature, however, did not include incomplete construction or partially completed construction in § 12-81 as a type of property exempt from taxation. Likewise, § 12-53a contains no language indicating that partially completed construction is exempt from taxation. Had the legislature intended for partially completed construction to be exempt from taxation, it would have included partially completed construction as a type of property exempted from taxation in § 12-81, or included language indicating such an intent in § 12-53a. See, e.g., *Windels* v. *Environmental Protection Commission*, 284 Conn. 268, 299, 933 A.2d 256 (2007) (legislature knows how to convey its intent expressly).

Moreover, our interpretation of the statutory scheme gives effect to the plain language of both §§ 12-55 and 12-53a and does not, as the plaintiff claims, render the language in § 12-53a (a) providing for an interim assessment of new construction superfluous. This court's decision in *DeSena* v. *Waterbury*, supra, 249 Conn. 63, illustrates the circumstances in which § 12-53a governs an assessor's authority to revalue property. In discussing the statutory scheme regarding revaluations of property in this state, this court stated: "From its inception in 1917, until its amendment in 1995, § 12-62 provided that town assessors were required, no later than ten years after the last preceding revaluation, to view all of the real estate in their respective municipalities and to revalue it for assessment. . . . The legislature has also provided, however, for required revaluations in the interim years between decennial revaluations[15] in very limited circumstances. The only circumstances provided by statute that *require* an assessor to conduct an interim revaluation of a property are: (1) damage to a property requiring complete demolition or total reconstruction; General Statutes § 12-64a; and (2) *new construction completed on the property*. General Stat-

utes § 12-53a." (Citation omitted; emphasis altered; footnotes omitted.) *DeSena* v. *Waterbury*, supra, 74. In further discussing § 12-53a, this court stated that "a revaluation pursuant to [§ 12-53a] is not a true interim revaluation as the assessor is *required* to add any change in the property's value, after proration, '*to the taxable grand list for the immediately preceding assessment* . . . .' General Statutes § 12-53a (c). In other words, *the change in the property's assessed value relates back to the preceding decennial revaluation*." (Emphasis added.) *DeSena* v. *Waterbury*, supra, 77 n.15.

This court's decision in *DeSena* makes clear that § 12-53a is mandatory in nature and is strictly limited in application to the taxation of "[*c*]*ompleted* new construction." (Emphasis added.) Thus, under § 12-53a, an assessor is required to conduct an assessment of "completed new construction" not later than ninety days after the assessor receives notice that a certificate of occupancy has been issued for the construction or from a determination by the assessor that the construction is being used for the purpose for which it was constructed. General Statutes (Rev. to 2007) § 12-53a (c). In conducting the assessment of the completed new construction, the assessor must determine the amount by which the completed construction exceeds the assessment for the property on the immediately preceding grand list and, then, must prorate such amount from the date on which the construction was completed "and shall add said increment as so prorated to the taxable grand list for the *immediately preceding assessment date* . . . ." (Emphasis added.) General Statutes (Rev. to 2007) § 12-53a (c). As this court made clear in *84 Century Ltd. Partnership*, § 12-55, on the other hand, permits, but does not require, an assessor to conduct an interim assessment of real property in order to equalize the grand list. Thus, § 12-55 grants an assessor broad power to conduct interim assessments of real property, if the assessor deems an assessment necessary to equalize the grand list, while General Statutes (Rev to 2007) § 12-53a mandates that an assessor conduct an assessment of "[c]ompleted new construction" within ninety days of completion.

We therefore reaffirm this court's conclusion in *84 Century Ltd. Partnership* v. *Board of Tax Review*, supra, 207 Conn. 262, that § 12-55 provides assessors with broad authority to conduct interim assessments of real property and, further, conclude that the plain language of General Statutes (Rev to 2007) § 12-53a is applicable only to "[c]ompleted new construction . . . ." Accordingly, we conclude that the assessor in the present case had the authority, pursuant to § 12-55 (b), to conduct the interim assessments of the plaintiff's property and assign value to the partially completed construction for purposes of the 2008 and 2009 grand lists.

The judgment is reversed and the case is remanded with direction to render judgment dismissing the plaintiff's appeal.[16]

In this opinion the other justices concurred.

[1] General Statutes § 12-55 (b) provides: "Prior to taking and subscribing to the oath upon the grand list, the assessor or board of assessors shall equalize the assessments of property in the town, if necessary, and make any assessment omitted by mistake or required by law. The assessor or board of assessors may increase or decrease the valuation of any property as reflected in the last-preceding grand list, or the valuation as stated in any personal property declaration or report received pursuant to this chapter. In each case of any increase in valuation of a property above the valuation of such property in the last-preceding grand list, or the valuation, if any, stated by the person filing such declaration or report, the assessor or board of assessors shall mail a written notice of assessment increase to the last-known address of the owner of the property the valuation of which has increased. All such notices shall be subject to the provisions of subsection (c) of this section. Notwithstanding the provisions of this section, a notice of increase shall not be required in any year with respect to a registered motor vehicle the valuation of which has increased. In the year of a revaluation, the notice of increase sent in accordance with subsection (f) of section 12-62 shall be in lieu of the notice required by this section."

[2] The plaintiff appealed from the judgment of the trial court to the Appellate Court, and we transferred the appeal to this court pursuant to General Statutes § 51-199 (c) and Practice Book § 65-1.

[3] General Statutes (Rev. to 2007) § 12-53a provides in relevant part: "(a) Completed new construction of real estate completed after any assessment date shall be liable for the payment of municipal taxes from the date the certificate of occupancy is issued or the date on which such new construction is first used for the purpose for which same was constructed, whichever is the earlier, prorated for the assessment year in which the new construction is completed. Said prorated tax shall be computed on the basis of the rate of tax applicable with respect to such property, including the applicable rate of tax in any tax district in which such property is subject to tax following completion of such new construction, on the date such property becomes liable for such prorated tax in accordance with this section.

"(b) The building inspector issuing the certificate shall, within ten days after issuing the same, notify, in writing, the assessor of the town in which the property is situated.

"(c) Not later than ninety days after receipt by the assessor of such notice from the building inspector or from a determination by the assessor that such new construction is being used for the purpose for which same was constructed, the assessor shall determine the increment by which assessment for the completed construction exceeds the assessment on the taxable grand list for the immediately preceding assessment date. He shall prorate such amount from the date of issuance of the certificate of occupancy or the date on which such new construction was first used for the purpose for which same was constructed, as the case may be, to the assessment date immediately following and shall add said increment as so prorated to the taxable grand list for the immediately preceding assessment date and shall within five days notify the record owner as appearing on such grand list and the tax collector of the municipality of such additional assessment. Such notice shall include information describing the manner in which an appeal may be filed with the board of assessment appeals. Notwithstanding the provisions of this subsection, for new construction completed after October first but before February first in any assessment year, the assessor shall, not later than ninety days after completion of the duties of the board of assessment appeals, determine the increment in accordance with this subsection. . . ."

All references in this opinion to § 12-53a are to the 2007 revision unless otherwise indicated. See footnote 14 of this opinion.

[4] The town also claims that, even if § 12-53a exempts partially completed construction from taxation, the trial court was precluded from analyzing the plaintiff's appeal from the October 1, 2008 assessment within that context because the plaintiff failed to allege that the town had violated § 12-53a during the 2008 assessment. Because we conclude that the assessor had the authority to conduct both the 2008 and 2009 assessments pursuant to § 12-55, we need not reach this claim.

[5] At the time of the purchase, all of the land was classified as forest land pursuant to General Statutes (Rev. to 1997) § 12-107b (b).

[6] The plaintiff appealed to the trial court pursuant to General Statutes § 12-117a.

[7] The plaintiff sought to amend his complaint in his first appeal to include a claim that the town had violated § 12-53a and a claim for relief pursuant to General Statutes § 12-119. The town objected to the motion to amend and the trial court sustained the objection.

[8] The plaintiff brought this appeal pursuant to General Statutes §§ 12-62a and 12-119.

[9] The plaintiff also claimed, pursuant to General Statutes § 12-62a, that the "valuation of the property placed thereon by the [assessor] was not that percentage of its true and actual value, but was grossly excessive, disproportional and unlawful" and, pursuant to General Statutes § 12-119, that the assessor computed an assessment that "was manifestly excessive and could not have been arrived at except by disregarding the provisions of . . . § 12-53a."

[10] Thus, although we draw on case law interpreting § 12-55 that predates the enactment of § 1-2z, we still apply § 1-2z to the extent that those cases do not fully resolve the issues presented in this appeal.

[11] Section 12-62 was amended during a special session in May, 2004; see Public Acts, Spec. Sess., May, 2004, No. 04-2, § 33; to require, among other things, mandatory revaluations of taxable real property every five years.

[12] Following this court's decision in *84 Century Ltd. Partnership*, the legislature enacted General Statutes § 12-63d; see Public Acts 1988, No. 88-321, § 9; which provides: "The assessor in any municipality may not, with respect to any parcel of real property in the assessment list for any assessment year, make a change in the assessed value of such parcel, as compared to the immediately preceding assessment list, solely on the basis of the sale price of such parcel in any sale or transfer of such parcel." In *DeSena* v. *Waterbury*, supra, 249 Conn. 91, however, this court reaffirmed that "§ 12-55 *permits* assessors to conduct interim revaluations." (Emphasis in original.) Thus, an assessor has the authority under § 12-55 to conduct an interim assessment and change the assessed value of real estate, but the sale price of the parcel may not be the sole reason for doing so.

[13] For the purposes of this appeal, General Statutes (Rev. to 2007) § 12-64 (a) provides: "All the following-mentioned property, not exempted, shall be set in the list of the town where it is situated and, except as otherwise provided by law, shall be liable to taxation at a uniform percentage of its present true and actual valuation, not exceeding one hundred per cent of such valuation, to be determined by the assessors: Dwelling houses, garages, barns, sheds, stores, shops, mills, buildings used for business, commercial, financial, manufacturing, mercantile and trading purposes, ice houses, warehouses, silos, all other buildings and structures, house lots, all other building lots and improvements thereon and thereto, agricultural lands, shellfish lands, all other lands and improvements thereon and thereto, quarries, mines, ore beds, fisheries, property in fish pounds, machinery and easements to use air space whether or not contiguous to the surface of the ground. An easement to use air space shall be an interest in real estate and may be assessed separately from the surface of the ground below it. Any interest in real estate shall be set by the assessors in the list of the person in whose name the title to such interest stands on the land records. If the interest in real estate consists of an easement to use air space, whether or not contiguous to the surface of the ground, which easement is in the form of a lease for a period of not less than fifty years, which lease is recorded in the land records of the town and provides that the lessee shall pay all taxes, said interest shall be deemed to be a separate parcel and shall be separately assessed in the name of the lessee. If the interest in real estate consists of a lease of land used for residential purposes which allows the lessee to remove any or all of the structures, buildings or other improvements on said land erected or owned by the lessee, which lease is recorded in the land records of the town and provides that the lessee shall pay all taxes with respect to such structures, buildings or other improvements, said interest shall be deemed to be a separate parcel and said structures, buildings or other improvements shall be separately assessed in the name of the lessee, provided such separate assessment shall not alter or limit in any way the enforcement of a lien on such real estate in accordance with chapter 205, for taxes with respect to such real estate including said land, structures, buildings or other improvements. For purposes of determining the applicability of the provisions of this section to any such interest in real estate, the

term 'lessee' shall mean any person who is a lessee or sublessee under the terms of the lease agreement in accordance with which such interest in real estate is established."

All references in this opinion to § 12-64 are to the 2007 revision unless otherwise indicated. See footnote 14 of this opinion.

[14] We note that General Statutes (Rev. to 2011) § 12-53a (a) (2) was amended by No. 12-157, § 1, of the 2012 Public Acts. That statute, as amended, provides: "Partially completed new construction of real estate shall be liable for the payment of municipal taxes based on the assessed value of such partially completed new construction as of October first of the assessment year." General Statutes § 12-53a (a) (2). We also note that General Statutes (Rev. to 2011) § 12-64 was amended by No. 12-157, § 3, of the 2012 Public Acts. That statute, as amended, provides that the following property is taxable, unless otherwise exempted: "Dwelling houses, garages, barns, sheds, stores, shops, mills, buildings used for business, commercial, financial, manufacturing, mercantile and trading purposes, ice houses, warehouses, silos, all other buildings and structures, house lots, all other building lots and improvements thereon and thereto, *including improvements that are partially completed or under construction*, agricultural lands, shellfish lands, all other lands and improvements thereon and thereto, quarries, mines, ore beds, fisheries, property in fish pounds, machinery and easements to use air space whether or not contiguous to the surface of the ground. . . ." (Emphasis added.) General Statutes § 12-64 (a).

The parties appear to agree that the amended scheme would permit a reassessment of partially completed construction but disagree as to whether the legislature intended this change to clarify the statutory scheme or constitute a change in the law. We need not resolve this issue in light of our conclusion that the reassessment was proper under the scheme prior to the amendments.

[15] As noted in footnote 11 of this opinion, § 12-62 was amended during a special session in May, 2004; see Public Acts, Spec. Sess., May, 2004, No. 04-2, § 33; to require mandatory revaluations of taxable real property every five years.

[16] The plaintiff has not challenged, at any point in the proceedings, the assessor's valuation of the partially completed construction for the 2008 and 2009 grand lists, respectively. Accordingly, the assessor's valuation of the partially completed construction for both years must stand.