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The ''officially released'' date that appears near the beginning of each opinion is the date the opinion will be published in the Connecticut Law Journal or the date it was released as a slip opinion. The operative date for the beginning of all time periods for filing postopinion motions and petitions for certification is the ''officially released'' date appearing in the opinion. In no event will any such motions be accepted before the ''officially released'' date.

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BORDEN, J., with whom NORCOTT, J., joins, concurring. I agree with the result reached in the majority opinion, and with most of the statutory analysis contained therein. I write separately, however, because I do not agree with the majority that Public Acts 2003, No. 03-154, § 1 (P.A. 03-154), governs the question of statutory interpretation presented by this case.

Public Act 03-154, § 1, provides: ''The meaning of a statute shall, in the first instance, be ascertained from 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.'' It is no secret that P.A. 03-154 was enacted in order legislatively to overrule that part of *State* v. *Courchesne*, 262 Conn. 537, 570, 577, 816 A.2d 562 (2003),[1] wherein this court abandoned the ''plain meaning rule'' as requiring that, in interpreting legislative language, we must first surmount a threshold of ambiguity of the language before considering other sources of its meaning. See *Paul Dinto Electrical Contractors, Inc.* v. *Waterbury*, 266 Conn. 706, 715 n.10, 785 A.2d 1181 (2003). Thus, in order for P.A. 03-154 to apply to a particular legislative text, we must first determine that, considering that text along with other statutes, ''the meaning of such text is plain and unambiguous and does not yield absurd or unworkable results . . . .'' Furthermore, in this context, we have defined the term '' 'ambiguous' '' to mean that the text is susceptible of more than one plausible meaning. *State* v. *Courchesne*, supra, 572.

In my view, this is not an appropriate case for the application of P.A. 03-154, because the statutory text at issue, namely, General Statutes §§ 12-107a through 12-107e, when read in connection with other statutes, as P.A. 03-154 requires, is not plain and unambiguous. Put another way, the statutory text at issue is ambiguous because the competing interpretation offered by the defendant, the town of Bethlehem, albeit not as persuasive as that offered by the plaintiff, Carmel Hollow Associates Limited Partnership, is nonetheless *plausible*. Therefore, the text is not plain and unambiguous, and P.A. 03-154 does not govern our resolution of the present case.

The defendant's argument rests primarily on General Statutes § 12-504h, which is entitled, ''Termination of classification as farm, forest or open space land.'' Section 12-504h provides: ''Any land which has been classified by the record owner as farm land pursuant to section 12-107c, as forest land pursuant to section 12-

107d, or as open space land pursuant to section 12-107e shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of said subsections 12-107c, 12-107d and 12-107e, *until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner,* or *(2) such land is sold by said record owner*." (Emphasis added.) Several factors indicate to me that, based on this statutory text, the defendant's interpretation is plausible.

First, as the majority acknowledges, "[t]he statutory scheme [of §§ 12-107a through 12-107e] is silent regarding the role of an assessor in the declassification of property that the state forester has designated as forest land." Thus, if the statutory scheme is silent regarding a particular scenario, it seems to me that we are required to look to something beyond its text in order to ascertain its meaning *as it applies to that scenario.*

Second, the title of § 12-504h indicates that it addresses situations involving the termination of the classification of forest land, which is the factual scenario of this case. We have often relied in part on the title of legislation in ascertaining its meaning. *Burke* v. *Fleet National Bank*, 252 Conn. 1, 13, 742 A.2d 293 (1999) ("[a]lthough the title of a statute is not determinative of its meaning, we often have looked to a statute's title as some evidence of that meaning"); see *Travelers Ins. Co.* v. *Pondi-Salik*, 262 Conn. 746, 755, 817 A.2d 663 (2003) ("[t]he title of legislation when it is acted upon by the legislature is significant and often a valuable aid to construction" [internal quotation marks omitted]).

Third, both subdivisions (1) and (2) of § 12-504h are cast in the passive voice: "(1) The use of such land *is changed to a use other than that described in*" its existing classification, "or (2) such land *is sold by said record owner*." (Emphasis added.) It does not say, for example, regarding subdivision (1), "when the *state forester changes* the classification based on its change to a different use." It is a plausible contention, therefore, that, by employing the passive voice in this manner and by *not* referring to the state forester as an active reclassifier, the legislature intended to permit the defendant to reclassify land when its current use has changed. Thus, this use of the passive voice is susceptible of a plausible interpretation that, under the entire legislative scheme regarding the reclassification of forest land, the local tax assessor, who is the official likely to learn of a changed use, can take official cognizance of that change and tax the property accordingly. The plausibility of this interpretation is buttressed by reference to subdivision (2) of § 12-504h, which provides that the classification may be changed when "(2) such land *is sold by*

said record owner.'' (Emphasis added.) It would be the local tax assessor who would know when the property has been sold and, therefore, the argument is plausible that the tax assessor may reclassify the land under *either* subdivision (1) or (2) of § 12-504h.

I reiterate that I do not agree with the defendant's contentions, and that I do agree with most of the majority's statutory analysis and with its ultimate conclusion that, based on the entire statutory scheme, the local tax assessor does not have the authority to reclassify forest land based solely on the assessor's determination that its use has changed. I disagree only with the premise of the majority that P.A. 03-154 governs this case because, in my view, the statutory text at issue cannot reasonably be regarded as plain and unambiguous. Therefore, despite the recent enactment of P.A. 03-154, a proper statutory analysis in the present case ought ''to consider *all* of the relevant evidence bearing on the meaning of the language at issue.'' (Emphasis in original.) *State* v. *Courchesne*, supra, 262 Conn. 575.

[1] It is ironic that the legislative debate surrounding P.A. 03-154 specifically indicated that its purpose was to overrule that part of *Courchesne*. See 46 S. Proc., Pt. 10, 2003 Sess., p. 3193; 46 H.R. Proc., Pt. 10, 2003 Sess., p. 3326. If we were to read P.A. 03-154 literally, and assume that it is not ambiguous in any way, we would be barred by it from consulting that very legislative history in order to determine that its purpose was to overrule *Courchesne*.