



General Assembly

January Session, 2001

**Raised Bill No. 1333**

LCO No. 4265

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

**AN ACT CONCERNING WAIVERS OF DEADLINES FOR CERTAIN  
PROPERTY TAX EXEMPTION APPLICANTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Notwithstanding the provisions of subparagraph (c) of  
2 subdivision (59) of section 12-81 of the general statutes, any person  
3 otherwise eligible for an exemption under said subdivision, relating to  
4 a manufacturing facility in the city of New Haven pursuant to  
5 subparagraph (a) of said subdivision (59) for grand list year 1999,  
6 except that such person failed to make application within the time  
7 specified in said subparagraph (c), may submit an application for  
8 exemption not later than thirty days after the effective date of this act.  
9 The application shall be accompanied by the fee required by section  
10 12-81k of the general statutes. Upon receipt of the application and fee  
11 and verification of payment of such taxes, the municipality may  
12 reimburse such person in an amount equal to the amount by which  
13 such taxes exceed the taxes payable if the application had been filed in  
14 a timely manner and notwithstanding the time for filing with the  
15 Secretary of the Office of Policy and Management specified in section  
16 32-9s of the general statutes, shall be eligible for payment pursuant to

17 said section 32-9s.

18       Sec. 2. Notwithstanding the provisions of subparagraph (c) of  
19 subdivision (59) of section 12-81 of the general statutes, any person  
20 otherwise eligible for an exemption under said subdivision, relating to  
21 a manufacturing facility in the city of Norwalk pursuant to  
22 subparagraph (a) of said subdivision (59) for grand list year 1999,  
23 except that such person failed to make application within the time  
24 specified in said subparagraph (c), may submit an application for  
25 exemption not later than thirty days after the effective date of this act.  
26 The application shall be accompanied by the fee required by section  
27 12-81k of the general statutes. Upon receipt of the application and fee  
28 and verification of payment of such taxes, the municipality may  
29 reimburse such person in an amount equal to the amount by which  
30 such taxes exceed the taxes payable if the application had been filed in  
31 a timely manner and notwithstanding the time for filing with the  
32 Secretary of the Office of Policy and Management specified in section  
33 32-9s of the general statutes, shall be eligible for payment pursuant to  
34 said section 32-9s.

35       Sec. 3. Notwithstanding the provisions of subparagraph (c) of  
36 subdivision (60) of section 12-81 of the general statutes, any person  
37 otherwise eligible for an exemption under said subdivision, relating to  
38 a manufacturing facility in the town of Newington pursuant to  
39 subparagraph (a) of said subdivision (60) for grand list year 1999,  
40 except that such person failed to make application within the time  
41 specified in said subparagraph (c), may submit an application for  
42 exemption not later than thirty days after the effective date of this act.  
43 The application shall be accompanied by the fee required by section  
44 12-81k of the general statutes. Upon receipt of the application and fee  
45 and verification of payment of such taxes, the municipality may  
46 reimburse such person in an amount equal to the amount by which  
47 such taxes exceed the taxes payable if the application had been filed in  
48 a timely manner and notwithstanding the time for filing with the  
49 Secretary of the Office of Policy and Management specified in section

50 32-9s of the general statutes, shall be eligible for payment pursuant to  
51 said section 32-9s.

52 Sec. 4. Notwithstanding the provisions of subparagraph (c) of  
53 subdivision (60) of section 12-81 of the general statutes, any person  
54 otherwise eligible for an exemption under said subdivision, relating to  
55 a manufacturing facility in the city of Milford pursuant to  
56 subparagraph (a) of said subdivision (60) for grand list year 1996,  
57 except that such person failed to make application within the time  
58 specified in said subparagraph (c), may submit an application for  
59 exemption not later than thirty days after the effective date of this act.  
60 The application shall be accompanied by the fee required by section  
61 12-81k of the general statutes. Upon receipt of the application and fee  
62 and verification of payment of such taxes, the municipality may  
63 reimburse such person in an amount equal to the amount by which  
64 such taxes exceed the taxes payable if the application had been filed in  
65 a timely manner and notwithstanding the time for filing with the  
66 Secretary of the Office of Policy and Management specified in section  
67 32-9s of the general statutes, shall be eligible for payment pursuant to  
68 said section 32-9s.

69 Sec. 5. Notwithstanding the provisions of subparagraph (B) of  
70 subdivision (72) of section 12-81 of the general statutes, any person  
71 otherwise eligible for a 1996 grand list exemption pursuant to said  
72 subdivision in the city of Milford except that such person failed to file  
73 the required exemption application within the time period prescribed,  
74 shall be regarded as having filed said application in a timely manner if  
75 such person files said application not later than thirty days after the  
76 effective date of this section and pays the late filing fee pursuant to  
77 section 12-81k of the general statutes. Upon confirmation of the receipt  
78 of such fee and verification of the exemption eligibility of the  
79 machinery and equipment included in such application, the assessor  
80 shall approve the exemption for such property. If taxes have been paid  
81 on the property for which such exemption is approved, the city of  
82 Milford shall reimburse such person in an amount equal to the amount

83 by which such taxes exceed the taxes payable if the application had  
84 been filed in a timely manner. Notwithstanding the provisions of  
85 subsection (a) of section 12-94b of the general statutes, the assessor of  
86 the city of Milford may submit such approved exemption application  
87 to the Secretary of the Office of Policy and Management together with  
88 a request for reimbursement of the tax loss resulting from such  
89 exemption. Subject to the secretary's review and approval of such  
90 exemption, such reimbursement shall be included in the next  
91 certification the secretary makes to the Comptroller under the  
92 provisions of section 12-94b of the general statutes.

93 Sec. 6. Notwithstanding the provisions of subdivision (c) of  
94 subsection (59) of section 12-81 of the general statutes, any person  
95 otherwise eligible for an exemption, relating to real property taxes in  
96 the city of Hartford for which an eligibility certificate has been issued  
97 by the Department of Economic and Community Development  
98 pursuant to subdivision (a) of said subsection for assessment year  
99 1999, except that such person failed to make application within the  
100 time specified in said subdivision (c), may submit an application for  
101 exemption not later than thirty days after the effective date of this act.  
102 The application shall be accompanied by the fee required by section  
103 12-81k of the general statutes. Upon receipt of the application and fee  
104 and verification of payment of such taxes, the municipality may  
105 reimburse such person in an amount equal to the amount by which  
106 such taxes exceed the taxes payable if the application had been filed in  
107 a timely manner and, notwithstanding the time for filing with the  
108 Secretary of the Office of Policy and Management specified in section  
109 32-9s of the general statutes, shall be eligible for payment pursuant to  
110 said section 32-9s.

***Statement of Purpose:***

To allow certain taxpayers to file applications for exemptions from property taxes that they were legally entitled to but for which they failed to make timely application.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*