



General Assembly

Substitute Bill No. 5725

February Session, 2002

AN ACT CONCERNING EXTENSIONS OF TIME FOR VARIOUS MUNICIPAL FILINGS AND CORRECTIONS OF ERRORS RELATED TO TAXES OR FEES.

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

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of
2 subparagraph (B) of subdivision (72) of section 12-81 of the general
3 statutes, as amended, any person otherwise eligible for an exemption
4 under said subdivision (72), relating to a manufacturing facility in the
5 town of Shelton pursuant to subparagraph (A) of said subdivision (72)
6 for grand list year 2000, except that such person failed to make
7 application within the time specified in said subparagraph (B), may
8 submit an application for exemption not later than thirty days after the
9 effective date of this section. The application shall be accompanied by
10 the fee required by section 12-81k of the general statutes. Upon receipt
11 of the application and fee and verification of the exemption eligibility
12 of the machinery and equipment included in such application, the
13 assessor shall approve the exemption for such property. If taxes have
14 been paid on the property for which such exemption is approved, the
15 town of Shelton shall reimburse such person in an amount by which
16 such taxes exceed the taxes payable if the application had been filed in
17 a timely manner. Notwithstanding the provisions of subsection (a) of
18 section 12-94b of the general statutes, as amended, the assessor of the
19 town of Shelton may submit such approved exemption application to
20 the Secretary of the Office of Policy and Management together with a

21 request for reimbursement of the tax loss resulting from such
22 exemption. Such reimbursement shall be included in the next
23 certification the secretary makes to the Comptroller under the
24 provisions of section 12-94b of the general statutes, as amended.

25 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
26 subparagraph (B) of subdivision (72) of section 12-81 of the general
27 statutes, as amended, any person otherwise eligible for an exemption
28 under said subdivision (72), relating to a manufacturing facility in the
29 town of Norwalk pursuant to subparagraph (A) of said subdivision
30 (72) for grand list year 2001, except that such person failed to make
31 application within the time specified in said subparagraph (B), may
32 submit an application for exemption not later than thirty days after the
33 effective date of this section. The application shall be accompanied by
34 the fee required by section 12-81k of the general statutes. Upon receipt
35 of the application and fee and verification of the exemption eligibility
36 of the machinery and equipment included in such application, the
37 assessor shall approve the exemption for such property. If taxes have
38 been paid on the property for which such exemption is approved, the
39 town of Norwalk shall reimburse such person in an amount by which
40 such taxes exceed the taxes payable if the application had been filed in
41 a timely manner. Notwithstanding the provisions of subsection (a) of
42 section 12-94b of the general statutes, as amended, the assessor of the
43 town of Norwalk may submit such approved exemption application to
44 the Secretary of the Office of Policy and Management together with a
45 request for reimbursement of the tax loss resulting from such
46 exemption. Such reimbursement shall be included in the next
47 certification the secretary makes to the Comptroller under the
48 provisions of section 12-94b of the general statutes, as amended.

49 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
50 subparagraph (B) of subdivision (72) of section 12-81 of the general
51 statutes, as amended, any person otherwise eligible for an exemption
52 under said subdivision (72), relating to a manufacturing facility in the
53 town of Bloomfield pursuant to subparagraph (A) of said subdivision
54 (72) for grand list year 1999, except that such person failed to make

55 application within the time specified in said subparagraph (B), may
56 submit an application for exemption not later than thirty days after the
57 effective date of this section. The application shall be accompanied by
58 the fee required by section 12-81k of the general statutes. Upon receipt
59 of the application and fee and verification of the exemption eligibility
60 of the machinery and equipment included in such application, the
61 assessor shall approve the exemption for such property. If taxes have
62 been paid on the property for which such exemption is approved, the
63 town of Bloomfield shall reimburse such person in an amount by
64 which such taxes exceed the taxes payable if the application had been
65 filed in a timely manner. Notwithstanding the provisions of subsection
66 (a) of section 12-94b of the general statutes, as amended, the assessor of
67 the town of Bloomfield may submit such approved exemption
68 application to the Secretary of the Office of Policy and Management
69 together with a request for reimbursement of the tax loss resulting
70 from such exemption. Such reimbursement shall be included in the
71 next certification the secretary makes to the Comptroller under the
72 provisions of section 12-94b of the general statutes, as amended.

73 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
74 sections 12-174 and 12-175 of the general statutes, the East Haven
75 Water Pollution Control Authority may continue tax liens against
76 property in East Haven benefited by the East Haven Water Pollution
77 Control Authority's sewerage system if the certificate continuing such
78 lien is filed in the town clerk's office on or before August 1, 2002, and
79 that upon such filing of the certificate, any such lien shall be continued
80 from the expiration date of the lien and shall be deemed not to have
81 lapsed or expired, provided title to the property which is the subject of
82 the lien has not been transferred between the time of the expiration of
83 the lien and the filing of the certificate.

84 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
85 section 12-60 of the general statutes, the assessor of the town of
86 Colchester may correct an error in the assessment of property tax
87 provided (1) such error resulted in the payment of taxes for a full year
88 on a motor vehicle listed on the 1990 grand list for said town, (2) the

89 motor vehicle was registered and taxed in the state of Georgia as of
90 October 18, 1990, (3) the taxpayer was unable to contest the assessment
91 of taxes for the full year because the assessor's office, having been
92 notified that the taxpayer had moved to Georgia and having been
93 provided with the taxpayer's new address, failed to record the new
94 address and sent the tax notice to the taxpayer's previous Colchester
95 address, and (4) the error was discovered on or before May 23, 2001,
96 after the taxpayer returned to this state and attempted to register a
97 vehicle in this state.

98 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
99 subparagraph (B) of subdivision (74) of section 12-81 of the general
100 statutes, any person otherwise eligible for a 1999 or 2000 grand list
101 exemption pursuant to said subdivision (74) in the city of Bridgeport
102 except that such person failed to file the required exemption
103 application within the time period prescribed, shall be regarded as
104 having filed such application provided such person files such
105 application not later than thirty days after the effective date of this
106 section and pays the late filing fee pursuant to section 12-81k of the
107 general statutes. Upon receipt of the application and fee and
108 verification of the exemption eligibility of the vehicles included in such
109 application, the assessor shall approve the exemption for such
110 property. If taxes have been paid on the property for which such
111 exemption is approved, the city of Bridgeport shall reimburse such
112 person in an amount by which such taxes exceed the taxes payable if
113 the application had been filed in a timely manner. Notwithstanding
114 the provisions of subsection (a) of section 12-94b of the general
115 statutes, as amended, the assessor of the city of Bridgeport may submit
116 such approved exemption application to the Secretary of the Office of
117 Policy and Management together with a request for reimbursement of
118 the tax loss resulting from such exemption. Such reimbursement shall
119 be included in the next certification the secretary makes to the
120 Comptroller under the provisions of section 12-94b of the general
121 statutes, as amended.

122 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of

123 subparagraph (B) of subdivision (74) of section 12-81 of the general
124 statutes, any person otherwise eligible for a 2000 grand list exemption
125 pursuant to said subdivision (74) in the town of New Milford except
126 that such person failed to file the required exemption application
127 within the time period prescribed, shall be regarded as having filed
128 such application provided such person files such application not later
129 than thirty days after the effective date of this section and pays the late
130 filing fee pursuant to section 12-81k of the general statutes. Upon
131 receipt of the application and fee and verification of the exemption
132 eligibility of the vehicles included in such application, the assessor
133 shall approve the exemption for such property. If taxes have been paid
134 on the property for which such exemption is approved, the town of
135 New Milford shall reimburse such person in an amount by which such
136 taxes exceed the taxes payable if the application had been filed in a
137 timely manner. Notwithstanding the provisions of subsection (a) of
138 section 12-94b of the general statutes, as amended, the assessor of the
139 town of New Milford may submit such approved exemption
140 application to the Secretary of the Office of Policy and Management
141 together with a request for reimbursement of the tax loss resulting
142 from such exemption. Such reimbursement shall be included in the
143 next certification the secretary makes to the Comptroller under the
144 provisions of section 12-94b of the general statutes, as amended.

145 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
146 subparagraph (B) of subdivision (72) of section 12-81 of the general
147 statutes, as amended, any person otherwise eligible for an exemption
148 under said subdivision (72), relating to a manufacturing facility in the
149 town of Watertown pursuant to subparagraph (A) of said subdivision
150 (72) for grand list year 2001, except that such person failed to make
151 application within the time specified in said subparagraph (B), may
152 submit an application for exemption not later than thirty days after the
153 effective date of this section. The application shall be accompanied by
154 the fee required by section 12-81k of the general statutes. Upon receipt
155 of the application and fee and verification of the exemption eligibility
156 of the machinery and equipment included in such application, the

157 assessor shall approve the exemption for such property. If taxes have
158 been paid on the property for which such exemption is approved, the
159 town of Watertown shall reimburse such person in an amount by
160 which such taxes exceed the taxes payable if the application had been
161 filed in a timely manner. Notwithstanding the provisions of subsection
162 (a) of section 12-94b of the general statutes, as amended, the assessor of
163 the town of Watertown may submit such approved exemption
164 application to the Secretary of the Office of Policy and Management
165 together with a request for reimbursement of the tax loss resulting
166 from such exemption. Such reimbursement shall be included in the
167 next certification the secretary makes to the Comptroller under the
168 provisions of section 12-94b of the general statutes, as amended.

169 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
170 subparagraph (B) of subdivision (72) of section 12-81 of the general
171 statutes, as amended, any person otherwise eligible for an exemption
172 under said subdivision (72), relating to a manufacturing facility in the
173 town of Bristol pursuant to subparagraph (A) of said subdivision (72)
174 for grand list years 1999, 2000, and 2001, except that such person failed
175 to make application within the time specified in said subparagraph (B),
176 may submit an application for such exemptions not later than thirty
177 days after the effective date of this section. The application shall be
178 accompanied by the fee required by section 12-81k of the general
179 statutes. Upon receipt of the application and fee and verification of the
180 exemption eligibility of the machinery and equipment included in such
181 application, the assessor shall approve the exemption for such
182 property. If taxes have been paid on the property for which such
183 exemption is approved, the town of Bristol shall reimburse such
184 person in an amount by which such taxes exceed the taxes payable if
185 the application had been filed in a timely manner. Notwithstanding
186 the provisions of subsection (a) of section 12-94b of the general
187 statutes, as amended, the assessor of the town of Bristol may submit
188 such approved exemption application to the Secretary of the Office of
189 Policy and Management together with a request for reimbursement of
190 the tax loss resulting from such exemptions. Such reimbursement shall

191 be included in the next certification the secretary makes to the
192 Comptroller under the provisions of section 12-94b of the general
193 statutes, as amended.

194 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of
195 subparagraph (B) of subdivision (74) of section 12-81 of the general
196 statutes, any person otherwise eligible for a 2000 and 2001 grand list
197 exemption pursuant to said subdivision (74) in the city of Meriden
198 except that such person failed to file the required exemption
199 application within the time period prescribed, shall be regarded as
200 having filed said application provided such person files such
201 application not later than thirty days after the effective date of this
202 section and pays the late filing fee pursuant to section 12-81k of the
203 general statutes. Upon receipt of the application and fee and
204 verification of the exemption eligibility of the vehicles included in such
205 application, the assessor shall approve the exemption for such
206 property. If taxes have been paid on the property for which such
207 exemption is approved, the city of Meriden shall reimburse such
208 person in an amount by which such taxes exceed the taxes payable if
209 the application had been filed in a timely manner. Notwithstanding
210 the provisions of subsection (a) of section 12-94b of the general
211 statutes, as amended, the assessor of the city of Meriden may submit
212 such approved exemption application to the Secretary of the Office of
213 Policy and Management together with a request for reimbursement of
214 the tax loss resulting from such exemptions. Such reimbursement shall
215 be included in the next certification the secretary makes to the
216 Comptroller under the provisions of section 12-94b of the general
217 statutes, as amended.

218 Sec. 11. (*Effective from passage*) Notwithstanding the provisions of
219 subparagraph (B) of subdivision (72) of section 12-81 of the general
220 statutes, as amended, any person otherwise eligible for an exemption
221 under said subdivision (72), relating to a manufacturing facility in the
222 city of Milford pursuant to subparagraph (A) of said subdivision (72)
223 for grand list year 1999, except that such person failed to make
224 application within the time specified in said subparagraph (B), may

225 submit an application for such exemption not later than thirty days
 226 after the effective date of this section. The application shall be
 227 accompanied by the fee required by section 12-81k of the general
 228 statutes. Upon receipt of the application and fee and verification of the
 229 exemption eligibility of the machinery and equipment included in such
 230 application, the assessor shall approve the exemption for such
 231 property. If taxes have been paid on the property for which such
 232 exemption is approved, the city of Milford shall reimburse such person
 233 in an amount by which such taxes exceed the taxes payable if the
 234 application had been filed in a timely manner. Notwithstanding the
 235 provisions of subsection (a) of section 12-94b of the general statutes, as
 236 amended, the assessor of the city of Milford may submit such
 237 approved exemption application to the Secretary of the Office of Policy
 238 and Management together with a request for reimbursement of the tax
 239 loss resulting from such exemption. Such reimbursement shall be
 240 included in the next certification the secretary makes to the
 241 Comptroller under the provisions of section 12-94b of the general
 242 statutes, as amended.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>from passage</i>
Sec. 5	<i>from passage</i>
Sec. 6	<i>from passage</i>
Sec. 7	<i>from passage</i>
Sec. 8	<i>from passage</i>
Sec. 9	<i>from passage</i>
Sec. 10	<i>from passage</i>
Sec. 11	<i>from passage</i>

FIN *Joint Favorable Subst.*