



General Assembly

**Amendment**

February Session, 2006

LCO No. 5517

\*HB0560505517HDO\*

Offered by:

REP. STAPLES, 96<sup>th</sup> Dist.

SEN. DAILY, 33<sup>rd</sup> Dist.

To: Subst. House Bill No. 5605

File No. 483

Cal. No. 323

**"AN ACT CONCERNING UNIFORM TREATMENT OF TELECOMMUNICATIONS COMPANIES WITH RESPECT TO PROPERTY TAX DELINQUENCIES AND PAYMENTS TO THE STATE BY MUNICIPALITIES FOR STATE ENFORCEMENT OF THE PROPERTY TAX ON MOTOR VEHICLES."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the failure of the  
4 Boy's Club of Waterbury, Inc., the Children's Community School, Girls  
5 Inc. of Greater Waterbury, Innovative Children's Environmental  
6 Services, Inc., the Kennedy Center, Inc., La Casa Bienvenida, Inc.,  
7 Mattatuck Drum Band, Inc., The Mattatuck Historical Society,  
8 Residential Management Services, Inc., Computers for Kids, Inc.,  
9 Elderly Health Screening Service, Inc., and Jewish Communities of  
10 Western CT, Inc., to file a quadrennial statement claiming exemption  
11 from property tax under the provisions of subdivision (7) of section  
12 12-81 of the 2006 supplement to the general statutes with the board of

13 assessors of the city of Waterbury within the time prescribed by law as  
14 required by subdivision (7) of said section 12-81 or to file such  
15 statement within any extension of time allowed pursuant to section  
16 12-87a of the general statutes, the time within which such  
17 organizations may file such statement with respect to the grand list of  
18 October 1, 2005, is extended to not more than thirty days after the  
19 effective date of this section, provided said organizations shall pay the  
20 late filing fee specified in section 12-87a of the general statutes.

21 Sec. 502. (*Effective from passage*) Notwithstanding the provisions of  
22 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
23 supplement to the general statutes, any person otherwise eligible for a  
24 2003 grand list exemption and a 2005 grand list exemption pursuant to  
25 said subdivision (72) in the town of Killingly, except that such person  
26 failed to file the required exemption applications within the time  
27 period prescribed, shall be regarded as having filed said applications  
28 in a timely manner if such person files said applications not later than  
29 thirty days after the effective date of this section and pays the late  
30 filing fees pursuant to section 12-81k of the general statutes. Upon  
31 confirmation of the receipt of such fees and verification of the  
32 exemption eligibility of the machinery and equipment included in such  
33 applications, the assessor shall approve the exemptions for such  
34 property. If taxes have been paid on the property for which such  
35 exemptions are approved, the town of Killingly shall reimburse such  
36 person in an amount equal to the amount by which such taxes exceed  
37 the taxes payable if the applications had been filed in a timely manner.  
38 Notwithstanding the provisions of subsection (a) of section 12-94b of  
39 the general statutes, and section 12-94e of the general statutes, the  
40 assessor of the town of Killingly may submit such approved exemption  
41 applications to the Secretary of the Office of Policy and Management  
42 together with a request for reimbursement of the tax loss resulting  
43 from such exemptions. Subject to the secretary's review and approval  
44 of such exemptions, such reimbursement shall be included in the next  
45 certification the secretary makes to the Comptroller under the  
46 provisions of section 12-94b of the general statutes.

47       Sec. 503. (*Effective from passage*) Notwithstanding the provisions of  
48 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
49 supplement to the general statutes, any person otherwise eligible for a  
50 2004 grand list exemption pursuant to said subdivision in the city of  
51 Waterbury, except that such person failed to file the required  
52 exemption application within the time period prescribed, shall be  
53 regarded as having filed said application in a timely manner if such  
54 person files said application not later than thirty days after the  
55 effective date of this section and pays the late filing fee pursuant to  
56 section 12-81k of the general statutes. Upon confirmation of the receipt  
57 of such fee and verification of the exemption eligibility of the  
58 machinery and equipment included in such application, the assessor  
59 shall approve the exemption for such property. If taxes have been paid  
60 on the property for which such exemption is approved, the city of  
61 Waterbury shall reimburse such person in an amount equal to the  
62 amount by which such taxes exceed the taxes payable if the application  
63 had been filed in a timely manner. Notwithstanding the provisions of  
64 subsection (a) of section 12-94b of the general statutes, and section 12-  
65 94e of the general statutes, the assessor of the city of Waterbury may  
66 submit such approved exemption application to the Secretary of the  
67 Office of Policy and Management together with a request for  
68 reimbursement of the tax loss resulting from such exemption. Subject  
69 to the secretary's review and approval of such exemption, such  
70 reimbursement shall be included in the next certification the secretary  
71 makes to the Comptroller under the provisions of section 12-94b of the  
72 general statutes.

73       Sec. 504. (*Effective from passage*) Notwithstanding the provisions of  
74 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
75 supplement to the general statutes, any person otherwise eligible for a  
76 2005 grand list exemption pursuant to said subdivision (72) in the  
77 town of Watertown, except that such person failed to file the required  
78 exemption application within the time period prescribed, shall be  
79 regarded as having filed said application in a timely manner if such  
80 person files said application not later than thirty days after the

81 effective date of this section and pays the late filing fee pursuant to  
82 section 12-81k of the general statutes. Upon confirmation of the receipt  
83 of such fee and verification of the exemption eligibility of the  
84 machinery and equipment included in such application, the assessor  
85 shall approve the exemption for such property. If taxes have been paid  
86 on the property for which such exemption is approved, the town of  
87 Watertown shall reimburse such person in an amount equal to the  
88 amount by which such taxes exceed the taxes payable if the application  
89 had been filed in a timely manner. Notwithstanding the provisions of  
90 subsection (a) of section 12-94b of the general statutes, and section 12-  
91 94e of the general statutes, the assessor of the town of Watertown may  
92 submit such approved exemption application to the Secretary of the  
93 Office of Policy and Management together with a request for  
94 reimbursement of the tax loss resulting from such exemption. Subject  
95 to the secretary's review and approval of such exemption, such  
96 reimbursement shall be included in the next certification the secretary  
97 makes to the Comptroller under the provisions of section 12-94b of the  
98 general statutes.

99 Sec. 505. (*Effective from passage*) Notwithstanding the provisions of  
100 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
101 supplement to the general statutes, any person otherwise eligible for a  
102 2004 grand list exemption pursuant to said subdivision (72) in the city  
103 of New Haven, except that such person failed to file the required  
104 exemption application within the time period prescribed, shall be  
105 regarded as having filed said application in a timely manner if such  
106 person files said application not later than thirty days after the  
107 effective date of this section and pays the late filing fee pursuant to  
108 section 12-81k of the general statutes. Upon confirmation of the receipt  
109 of such fee and verification of the exemption eligibility of the  
110 machinery and equipment included in such application, the assessor  
111 shall approve the exemption for such property. If taxes have been paid  
112 on the property for which such exemption is approved, the city of New  
113 Haven shall reimburse such person in an amount equal to the amount  
114 by which such taxes exceed the taxes payable if the application had

115 been filed in a timely manner. Notwithstanding the provisions of  
116 subsection (a) of section 12-94b of the general statutes, and section 12-  
117 94e of the general statutes, the assessor of the city of New Haven may  
118 submit such approved exemption application to the Secretary of the  
119 Office of Policy and Management together with a request for  
120 reimbursement of the tax loss resulting from such exemption. Subject  
121 to the secretary's review and approval of such exemption, such  
122 reimbursement shall be included in the next certification the secretary  
123 makes to the Comptroller under the provisions of section 12-94b of the  
124 general statutes.

125       Sec. 506. (*Effective from passage*) Notwithstanding the provisions of  
126 section 12-94b of the general statutes, any person otherwise eligible for  
127 a 2003 grand list exemption pursuant to subdivision (72) of section 12-  
128 81 of the 2006 supplement to the general statutes in the town of  
129 Bloomfield, except that such person failed to timely appeal the audit  
130 performed and the adjustments made by the Office of Policy and  
131 Management pursuant to subdivision (3) of subsection (d) of section  
132 12-120b of the general statutes, shall be regarded as having filed said  
133 appeal in a timely manner if such person files said appeal in the proper  
134 manner and form not later than thirty days after the effective date of  
135 this section. If taxes have been paid on the property, and such appeal  
136 is approved, the town of Bloomfield shall reimburse such person in an  
137 amount equal to the amount by which such taxes exceed the taxes  
138 payable if the appeal had been filed in a timely manner.  
139 Notwithstanding the provisions of subsection (a) of section 12-94b of  
140 the general statutes, and section 12-94e of the general statutes, the  
141 assessor of the town of Bloomfield may submit such approved  
142 exemption application to the Secretary of the Office of Policy and  
143 Management together with a request for reimbursement of the tax loss  
144 resulting from such exemption. Subject to the secretary's review and  
145 approval of such exemption, such reimbursement shall be included in  
146 the next certification the secretary makes to the Comptroller under the  
147 provisions of section 12-94b of the general statutes.

148       Sec. 507. (*Effective from passage*) Notwithstanding the provisions of

149 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
150 supplement to the general statutes, any person otherwise eligible for a  
151 2005 grand list exemption pursuant to said subdivision (72) in the  
152 town of Bloomfield, except that such person failed to file the required  
153 exemption application within the time period prescribed, shall be  
154 regarded as having filed said application in a timely manner if such  
155 person files said application not later than thirty days after the  
156 effective date of this section and pays the late filing fee pursuant to  
157 section 12-81k of the general statutes. Upon confirmation of the receipt  
158 of such fee and verification of the exemption eligibility of the  
159 machinery and equipment included in such application, the assessor  
160 shall approve the exemption for such property. If taxes have been paid  
161 on the property for which such exemption is approved, the town of  
162 Bloomfield shall reimburse such person in an amount equal to the  
163 amount by which such taxes exceed the taxes payable if the application  
164 had been filed in a timely manner. Notwithstanding the provisions of  
165 subsection (a) of section 12-94b of the general statutes, and section 12-  
166 94e of the general statutes, the assessor of the town of Bloomfield may  
167 submit such approved exemption application to the Secretary of the  
168 Office of Policy and Management together with a request for  
169 reimbursement of the tax loss resulting from such exemption. Subject  
170 to the secretary's review and approval of such exemption, such  
171 reimbursement shall be included in the next certification the secretary  
172 makes to the Comptroller under the provisions of section 12-94b of the  
173 general statutes.

174 Sec. 508. (*Effective from passage*) Notwithstanding the provisions of  
175 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
176 supplement to the general statutes, any person otherwise eligible for a  
177 2005 grand list exemption pursuant to said subdivision (72) in the  
178 town of Bloomfield, except that such person failed to file the required  
179 exemption application within the time period prescribed, shall be  
180 regarded as having filed said application in a timely manner if such  
181 person files said application not later than thirty days after the  
182 effective date of this section and pays the late filing fee pursuant to

183 section 12-81k of the general statutes. Upon confirmation of the receipt  
184 of such fee and verification of the exemption eligibility of the  
185 machinery and equipment included in such application, the assessor  
186 shall approve the exemption for such property. If taxes have been paid  
187 on the property for which such exemption is approved, the town of  
188 Bloomfield shall reimburse such person in an amount equal to the  
189 amount by which such taxes exceed the taxes payable if the application  
190 had been filed in a timely manner. Notwithstanding the provisions of  
191 subsection (a) of section 12-94b of the general statutes, and section 12-  
192 94e of the general statutes, the assessor of the town of Bloomfield may  
193 submit such approved exemption application to the Secretary of the  
194 Office of Policy and Management together with a request for  
195 reimbursement of the tax loss resulting from such exemption. Subject  
196 to the secretary's review and approval of such exemption, such  
197 reimbursement shall be included in the next certification the secretary  
198 makes to the Comptroller under the provisions of section 12-94b of the  
199 general statutes.

200 Sec. 509. (*Effective from passage*) Notwithstanding the provisions of  
201 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
202 supplement to the general statutes, any person otherwise eligible for a  
203 2003 grand list exemption and a 2004 grand list exemption pursuant to  
204 said subdivision (72) in the town of Milford, except that such person  
205 failed to file the required exemption applications within the time  
206 period prescribed, shall be regarded as having filed said applications  
207 in a timely manner if such person files said applications not later than  
208 thirty days after the effective date of this section and pays the late  
209 filing fees pursuant to section 12-81k of the general statutes. Upon  
210 confirmation of the receipt of such fees and verification of the  
211 exemption eligibility of the machinery and equipment included in such  
212 applications, the assessor shall approve the exemptions for such  
213 property. If taxes have been paid on the property for which such  
214 exemptions are approved, the town of Milford shall reimburse such  
215 person in an amount equal to the amount by which such taxes exceed  
216 the taxes payable if the applications had been filed in a timely manner.

217 Notwithstanding the provisions of subsection (a) of section 12-94b of  
218 the general statutes, and section 12-94e of the general statutes, the  
219 assessor of the town of Milford may submit such approved exemption  
220 applications to the Secretary of the Office of Policy and Management  
221 together with a request for reimbursement of the tax loss resulting  
222 from such exemptions. Subject to the secretary's review and approval  
223 of such exemptions, such reimbursement shall be included in the next  
224 certification the secretary makes to the Comptroller under the  
225 provisions of section 12-94b of the general statutes.

226       Sec. 510. (*Effective from passage*) Notwithstanding the provisions of  
227 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
228 supplement to the general statutes, any person otherwise eligible for a  
229 2002 grand list exemption and a 2003 grand list exemption pursuant to  
230 said subdivision (72) in the town of Milford, except that such person  
231 failed to file the required exemption applications within the time  
232 period prescribed, shall be regarded as having filed said applications  
233 in a timely manner if such person files said applications not later than  
234 thirty days after the effective date of this section and pays the late  
235 filing fees pursuant to section 12-81k of the general statutes. Upon  
236 confirmation of the receipt of such fees and verification of the  
237 exemption eligibility of the machinery and equipment included in such  
238 applications, the assessor shall approve the exemptions for such  
239 property. If taxes have been paid on the property for which such  
240 exemptions are approved, the town of Milford shall reimburse such  
241 person in an amount equal to the amount by which such taxes exceed  
242 the taxes payable if the applications had been filed in a timely manner.  
243 Notwithstanding the provisions of subsection (a) of section 12-94b of  
244 the general statutes, and section 12-94e of the general statutes, the  
245 assessor of the town of Milford may submit such approved exemption  
246 applications to the Secretary of the Office of Policy and Management  
247 together with a request for reimbursement of the tax loss resulting  
248 from such exemptions. Subject to the secretary's review and approval  
249 of such exemptions, such reimbursement shall be included in the next  
250 certification the secretary makes to the Comptroller under the

251 provisions of section 12-94b of the general statutes.

252       Sec. 511. (*Effective from passage*) Notwithstanding the provisions of  
253 subparagraph (B) of subdivision (72) of section 12-81 of the 2006  
254 supplement to the general statutes, any person otherwise eligible for a  
255 2003 grand list exemption pursuant to said subdivision (72) in the  
256 town of Farmington, except that such person failed to file the required  
257 exemption application within the time period prescribed, shall be  
258 regarded as having filed said application in a timely manner if such  
259 person files said application not later than thirty days after the  
260 effective date of this section and pays the late filing fee pursuant to  
261 section 12-81k of the general statutes. Upon confirmation of the receipt  
262 of such fee and verification of the exemption eligibility of the  
263 machinery and equipment included in such application, the assessor  
264 shall approve the exemption for such property. If taxes have been paid  
265 on the property for which such exemption is approved, the town of  
266 Farmington shall reimburse such person in an amount equal to the  
267 amount by which such taxes exceed the taxes payable if the application  
268 had been filed in a timely manner. Notwithstanding the provisions of  
269 subsection (a) of section 12-94b of the general statutes, and section 12-  
270 94e of the general statutes, the assessor of the town of Farmington may  
271 submit such approved exemption application to the Secretary of the  
272 Office of Policy and Management together with a request for  
273 reimbursement of the tax loss resulting from such exemption. Subject  
274 to the secretary's review and approval of such exemption, such  
275 reimbursement shall be included in the next certification the secretary  
276 makes to the Comptroller under the provisions of section 12-94b of the  
277 general statutes.

278       Sec. 512. (*Effective from passage*) Notwithstanding the provisions of  
279 subparagraph (c) of subdivision (59) of section 12-81 of the 2006  
280 supplement to the general statutes, any person otherwise eligible for  
281 an exemption, relating to real property taxes in the city of Bridgeport  
282 for which an eligibility certificate has been issued by the Department  
283 of Economic and Community Development pursuant to subparagraph  
284 (a) of said subdivision for assessment year 2004, except that such

285 person failed to make application in the manner and form specified in  
286 said subparagraph (c), may submit an application for exemption not  
287 later than thirty days after the effective date of this act. The application  
288 shall be accompanied by the fee required by section 12-81k of the  
289 general statutes. Upon receipt of the application and fee and  
290 verification of payment of such taxes, the municipality may reimburse  
291 such person in an amount equal to the amount by which such taxes  
292 exceed the taxes payable if the application had been filed in a timely  
293 manner and, notwithstanding the time for filing with the Secretary of  
294 the Office of Policy and Management specified in section 32-9s of the  
295 2006 supplement to the general statutes, shall be eligible for payment  
296 pursuant to said section 32-9s.

297 Sec. 513. (*Effective from passage*) Notwithstanding the provisions of  
298 subparagraph (c) of subdivision (60) of section 12-81 of the 2006  
299 supplement to the general statutes, any person otherwise eligible for  
300 an exemption, relating to a manufacturing facility in the city of  
301 Bridgeport, pursuant to subparagraph (a) of said subdivision for grand  
302 list year 2004, except that such person failed to make application in the  
303 manner and form specified in said subparagraph (c), may submit an  
304 application for exemption not later than thirty days after the effective  
305 date of this act. The application shall be accompanied by the fee  
306 required by section 12-81k of the general statutes. Upon receipt of the  
307 application and fee and verification of payment of such taxes, the  
308 municipality may reimburse such person in an amount equal to the  
309 amount by which such taxes exceed the taxes payable if the application  
310 had been filed in a timely manner and notwithstanding the time for  
311 filing with the Secretary of the Office of Policy and Management  
312 specified in section 32-9s of the general statutes, shall be eligible for  
313 payment pursuant to said section 32-9s.

314 Sec. 514. (*Effective from passage*) (a) Notwithstanding the provisions  
315 of sections 12-55, 12-62, 12-117 and 12-110 to 12-112, inclusive, of the  
316 general statutes, the actions of the assessor and the board of  
317 assessment appeals of the town of Westport, in relation to which  
318 hearings were not held by the boards of assessment appeals in said

319 town within the time period required in accordance with sections 12-  
320 110 to 12-112, inclusive, of the general statutes, shall not, because of  
321 such failure, be adjudged void or defective. Said determinations of the  
322 board of assessment appeals are hereby validated and made binding  
323 upon said town and any taxes which are imposed with respect to said  
324 determinations may be levied and collected.

325       Sec. 515. (*Effective from passage*) Notwithstanding the provisions of  
326 section 4-7 of the general statutes, with respect to the confirmation by  
327 the Senate or the House of Representatives of an executive or  
328 legislative nomination within ten calendar days of the report of such  
329 nomination by the joint standing committee of the General Assembly  
330 having cognizance of matters relating to executive and legislative  
331 nominations, any such nomination confirmed during the 2006 regular  
332 session of the General Assembly which is otherwise valid is hereby  
333 validated and confirmed."