



General Assembly

January Session, 2011

**Raised Bill No. 1162**

LCO No. 4481

\*04481\_\_\_\_\_FIN\*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

**AN ACT CONCERNING THE FILING DEADLINE FOR CERTAIN  
PROPERTY TAX EXEMPTIONS.**

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, any person otherwise eligible for a 2009 grand list exemption  
4 pursuant to said subdivision (72) in the town of Bloomfield, except that  
5 such person failed to file the required exemption application within  
6 the time period prescribed, shall be regarded as having filed said  
7 application in a timely manner if such person files said application not  
8 later than thirty days after the effective date of this section, and pays  
9 the late filing fee pursuant to section 12-81k of the general statutes.  
10 Upon confirmation of the receipt of such fee and verification of the  
11 exemption eligibility of the machinery and equipment included in such  
12 application, the assessor shall approve the exemption for such  
13 property. If taxes have been paid on the property for which such  
14 exemption is approved, the town of Bloomfield shall reimburse such  
15 person in an amount equal to the amount by which such taxes exceed  
16 the taxes payable if the application had been filed in a timely manner.

17 Notwithstanding the provisions of subsection (d) of section 12-94f of  
18 the general statutes and section 12-94e of the general statutes, the  
19 assessor of the town of Bloomfield may submit such approved  
20 exemption application to the Secretary of the Office of Policy and  
21 Management together with a request for reimbursement of the tax loss  
22 resulting from such exemption. Subject to the secretary's review and  
23 approval of such exemption, such reimbursement shall be included in  
24 the next certification the secretary makes to the Comptroller under the  
25 provisions of section 12-94f of the general statutes.

26       Sec. 2. (*Effective from passage*) Notwithstanding the provisions of  
27 subparagraph (B) of subdivision (74) of section 12-81 of the general  
28 statutes, any person otherwise eligible for a 2009 grand list exemption  
29 and a 2010 grand list exemption pursuant to said subdivision (74) in  
30 the town of Franklin, except that such person failed to file the required  
31 exemption applications within the time period prescribed, shall be  
32 regarded as having filed said applications in a timely manner if such  
33 person files said applications not later than thirty days after the  
34 effective date of this section and pays the late filing fees pursuant to  
35 section 12-81k of the general statutes. Upon confirmation of the receipt  
36 of such fees and verification of the exemption eligibility of the vehicle  
37 included in such applications, the assessor shall approve the  
38 exemptions for such property. If taxes have been paid on the property  
39 for which such exemptions are approved, the town of Franklin shall  
40 reimburse such person in an amount equal to the amount by which  
41 such taxes exceed the taxes payable if the applications had been filed in  
42 a timely manner. Notwithstanding the provisions of subsection (b) of  
43 section 12-94b of the general statutes and section 12-94e of the general  
44 statutes, the assessor of the town of Franklin may submit such  
45 approved exemption applications to the Secretary of the Office of  
46 Policy and Management together with a request for reimbursement of  
47 the tax loss resulting from such exemptions. Subject to the secretary's  
48 review and approval of such exemptions, such reimbursement shall be  
49 included in the next certification the secretary makes to the  
50 Comptroller under the provisions of section 12-94b of the general

51 statutes.

52       Sec. 3. (*Effective from passage*) Notwithstanding the provisions of  
53 subparagraph (B) of subdivision (72) of section 12-81 of the general  
54 statutes, any person otherwise eligible for a 2006 grand list exemption,  
55 a 2007 grand list exemption and a 2008 grand list exemption pursuant  
56 to said subdivision (72) in the city of Hartford, except that such person  
57 failed to file the required exemption application within the time period  
58 prescribed, shall be regarded as having filed said application in a  
59 timely manner if such person files said application not later than thirty  
60 days after the effective date of this section and pays the late filing fee  
61 pursuant to section 12-81k of the general statutes. Upon confirmation  
62 of the receipt of such fee and verification of the exemption eligibility of  
63 the machinery and equipment included in such application, the  
64 assessor shall approve the exemption for such property. If taxes have  
65 been paid on the property for which such exemption is approved, the  
66 city of Hartford shall reimburse such person in an amount equal to the  
67 amount by which such taxes exceed the taxes payable if the application  
68 had been filed in a timely manner. Notwithstanding the provisions of  
69 subsection (d) of section 12-94f of the general statutes and section 12-  
70 94e of the general statutes, the assessor of the city of Hartford may  
71 submit such approved exemption application to the Secretary of the  
72 Office of Policy and Management together with a request for  
73 reimbursement of the tax loss resulting from such exemption. Subject  
74 to the secretary's review and approval of such exemption, such  
75 reimbursement shall be included in the next certification the secretary  
76 makes to the Comptroller under the provisions of section 12-94f of the  
77 general statutes.

78       Sec. 4. (*Effective from passage*) Notwithstanding the provisions of  
79 subparagraph (A) of subdivision (7) of section 12-81 of the general  
80 statutes and section 12-87a of the general statutes, any person  
81 otherwise eligible for a 2009 grand list exemption pursuant to said  
82 subdivision (7) in the city of Middletown, except that such person  
83 failed to file the required exemption application within the time period

84 prescribed, shall be regarded as having filed said application in a  
85 timely manner if such person files said application not later than thirty  
86 days after the effective date of this section and pays the late filing fee  
87 pursuant to section 12-87a of the general statutes. Upon confirmation  
88 of the receipt of such fee and verification of the exemption eligibility of  
89 such property, the assessor shall approve the exemption for such  
90 property. If taxes, interest or penalties have been paid on the property  
91 for which such exemption is approved, the city of Middletown shall  
92 reimburse such person in an amount equal to the amount by which  
93 such taxes, interest and penalties exceed any taxes payable if the  
94 application had been filed in a timely manner.

95       Sec. 5. (*Effective from passage*) Notwithstanding the time limit set  
96 forth in subsection (d) of section 12-120b of the general statutes, any  
97 person in the town of Sprague who failed to file a written request for a  
98 reconsideration of the decision by the Secretary of the Office of Policy  
99 and Management to modify or deny an exemption granted by the  
100 assessor of said town, under the provisions of subdivision (72) of  
101 section 12-81 of the general statutes, for the assessment year  
102 commencing October 1, 2008, may file a request for such  
103 reconsideration provided (1) such request is filed not later than thirty  
104 days after the effective date of this section, and (2) is accompanied by  
105 all documentation and information specified in the secretary's letter of  
106 modification or denial. Said secretary shall, not later than thirty days  
107 following receipt of such person's request and the required supporting  
108 documentation and information, reconsider the decision to modify or  
109 deny said exemption, and shall send a written determination with  
110 respect to such decision to such person. If aggrieved by the secretary's  
111 determination, such person may request a hearing before said  
112 secretary, in accordance with the provisions of said subdivision (d) of  
113 section 12-120b of the general statutes. If said secretary determines that  
114 such person is eligible for the exemption claimed for the assessment  
115 year commencing October 1, 2008, under the provisions of subdivision  
116 (72) of section 12-81 of the general statutes, said secretary shall notify  
117 such person and the assessor of the town of Sprague of such approval

118 and shall include reimbursement with respect thereto in the next  
119 certification said secretary makes to the Comptroller under the  
120 provisions of section 12-94f of the general statutes. If taxes have been  
121 paid on the machinery and equipment for which such exemption is  
122 approved by said secretary, the town of Sprague shall reimburse the  
123 person who made such payment in an amount equal to the  
124 reimbursement issued by the Treasurer with respect to such exempt  
125 machinery and equipment.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section

**Statement of Purpose:**

To provide extensions of time to file for certain property tax exemptions, to correct a property misclassification for two nonprofit entities and to request reconsideration of exemption amounts.

*[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.]*