



General Assembly

January Session, 2011

**Amendment**

LCO No. 6663

**\*SB0116206663SR0\***

Offered by:  
SEN. MCLACHLAN, 24<sup>th</sup> Dist.

To: Subst. Senate Bill No. 1162      File No. 754      Cal. No. 467

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

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

3      "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of  
4      subparagraph (B) of subdivision (72) of section 12-81 of the general  
5      statutes, any person otherwise eligible for a 2006 grand list exemption  
6      pursuant to said subdivision (72) in the city of Danbury, except that  
7      such person failed to file the required exemption application within  
8      the time period prescribed, shall be regarded as having filed said  
9      application in a timely manner if such person files said application not  
10     later than thirty days after the effective date of this section, and pays  
11     the late filing fee pursuant to section 12-81k of the general statutes.  
12     Upon confirmation of the receipt of such fee and verification of the  
13     exemption eligibility of the machinery and equipment included in such  
14     application, the assessor shall approve the exemption for such  
15     property. If taxes have been paid on the property for which such

16 exemption is approved, the city of Danbury shall reimburse such  
17 person in an amount equal to the amount by which such taxes exceed  
18 the taxes payable if the application had been filed in a timely manner.  
19 Notwithstanding the provisions of subsection (d) of section 12-94f of  
20 the general statutes and section 12-94e of the general statutes, the  
21 assessor of the city of Danbury may submit such approved exemption  
22 application to the Secretary of the Office of Policy and Management  
23 together with a request for reimbursement of the tax loss resulting  
24 from such exemption. Subject to the secretary's review and approval of  
25 such exemption, such reimbursement shall be included in the next  
26 certification the secretary makes to the Comptroller under the  
27 provisions of section 12-94f of the general statutes."