



General Assembly

Amendment

January Session, 2011

LCO No. 7484

SB0116207484SD0

Offered by:

SEN. DAILY, 33rd Dist.

SEN. DOYLE, 9th Dist.

SEN. LEBEAU, 3rd Dist.

SEN. LEONE, 27th 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 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (A) of subdivision (7) of section 12-81 of the general
5 statutes and section 12-87a of the general statutes, any person
6 otherwise eligible for a 2009 grand list exemption pursuant to said
7 subdivision (7) in the city of Middletown, except that such person
8 failed to file the required exemption application within the time period
9 prescribed, shall be regarded as having filed said application in a
10 timely manner if such person files said application not later than thirty
11 days after the effective date of this section and pays the late filing fee
12 pursuant to section 12-87a of the general statutes. Upon confirmation
13 of the receipt of such fee and verification of the exemption eligibility of

14 such property, the assessor shall approve the exemption for such
15 property. If taxes, interest or penalties have been paid on the property
16 for which such exemption is approved, the city of Middletown shall
17 reimburse such person in an amount equal to the amount by which
18 such taxes, interest and penalties exceed any taxes payable if the
19 application had been filed in a timely manner.

20 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
21 subparagraph (B) of subdivision (7) of section 12-81 of the general
22 statutes, the city of Middletown shall waive any interest and penalties
23 due on property tax owed for the assessment year commencing
24 October 1, 2009, by any corporation organized exclusively for
25 scientific, educational, literary, historic or charitable purposes that, in
26 reliance upon the city of Middletown tax assessor's statement that such
27 corporation would be tax exempt, (1) owns property in the city of
28 Middletown used as affordable senior housing, (2) operates affordable
29 senior housing in the city of Middletown, and (3) was not assessed
30 property tax for the assessment years from October 1, 2002, to October
31 1, 2009, inclusive.

32 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
33 section 12-62 of the general statutes or any other provision of the
34 general statutes, any municipal charter, any special act or any home
35 rule ordinance, the town of Cromwell shall not be required to effect a
36 revaluation prior to the assessment year commencing on October 1,
37 2012, provided any decision not to implement a revaluation pursuant
38 to this section is approved by the legislative body of such town. The
39 rate maker, as defined in section 12-131 of the general statutes, in such
40 town may prepare new rate bills under the provisions of chapter 204 of
41 the general statutes in order to carry out the provisions of this section.
42 Any required revaluation subsequent to any delayed revaluation
43 effected pursuant to this section shall be effected in accordance with
44 the provisions of section 12-62 of the general statutes. Such subsequent
45 revaluation shall recommence at the point in the schedule required
46 pursuant to section 12-62 of the general statutes that such town was
47 following prior to such delay.

48 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
49 section 12-62 of the general statutes or any other provision of the
50 general statutes, any municipal charter, any special act or any home
51 rule ordinance, the town of East Windsor shall not be required to effect
52 a revaluation prior to the assessment year commencing on October 1,
53 2012, provided any decision not to implement a revaluation pursuant
54 to this section is approved by the legislative body of such town. The
55 rate maker, as defined in section 12-131 of the general statutes, in such
56 town may prepare new rate bills under the provisions of chapter 204 of
57 the general statutes in order to carry out the provisions of this section.
58 Any required revaluation subsequent to any delayed revaluation
59 effected pursuant to this section shall be effected in accordance with
60 the provisions of section 12-62 of the general statutes. Such subsequent
61 revaluation shall recommence at the point in the schedule required
62 pursuant to section 12-62 of the general statutes that such town was
63 following prior to such delay.

64 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
65 section 12-62 of the general statutes or any other provision of the
66 general statutes, any municipal charter, any special act or any home
67 rule ordinance, the city of Stamford shall not be required to effect a
68 revaluation prior to the assessment year commencing on October 1,
69 2012, provided any decision not to implement a revaluation pursuant
70 to this section is approved by the legislative body of such city. The rate
71 maker, as defined in section 12-131 of the general statutes, in such city
72 may prepare new rate bills under the provisions of chapter 204 of the
73 general statutes in order to carry out the provisions of this section. Any
74 required revaluation subsequent to any delayed revaluation effected
75 pursuant to this section shall be effected in accordance with the
76 provisions of section 12-62 of the general statutes. Such subsequent
77 revaluation shall recommence at the point in the schedule required
78 pursuant to section 12-62 of the general statutes that such city was
79 following prior to such delay."

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