



General Assembly

February Session, 2012

**Raised Bill No. 5472**

LCO No. 2159

\*02159\_\_\_\_\_FIN\*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

**AN ACT CONCERNING FILING DEADLINES 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 2006 grand list exemption  
4 pursuant to said subdivision (72) in the city of Danbury, 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 city of Danbury 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       Sec. 2. (*Effective from passage*) Notwithstanding the provisions of  
18 subparagraph (B) of subdivision (72) of section 12-81 of the general  
19 statutes, any person otherwise eligible for a 2009 grand list exemption  
20 pursuant to said subdivision (72) in the town of Windsor, except that  
21 such person failed to file the required exemption application within  
22 the time period prescribed, shall be regarded as having filed said  
23 application in a timely manner if such person files said application not  
24 later than thirty days after the effective date of this section, and pays  
25 the late filing fee pursuant to section 12-81k of the general statutes.  
26 Upon confirmation of the receipt of such fee and verification of the  
27 exemption eligibility of the machinery and equipment included in such  
28 application, the assessor shall approve the exemption for such  
29 property. If taxes have been paid on the property for which such  
30 exemption is approved, the town of Windsor shall reimburse such  
31 person in an amount equal to the amount by which such taxes exceed  
32 the taxes payable if the application had been filed in a timely manner.

33       Sec. 3. (*Effective from passage*) Notwithstanding the provisions of  
34 subparagraph (B) of subdivision (72) of section 12-81 of the general  
35 statutes, any person otherwise eligible for a 2010 grand list exemption  
36 pursuant to said subdivision (72) in the town of Windsor, except that  
37 such person failed to file the required exemption application within  
38 the time period prescribed, shall be regarded as having filed said  
39 application in a timely manner if such person files said application not  
40 later than thirty days after the effective date of this section, and pays  
41 the late filing fee pursuant to section 12-81k of the general statutes.  
42 Upon confirmation of the receipt of such fee and verification of the  
43 exemption eligibility of the machinery and equipment included in such  
44 application, the assessor shall approve the exemption for such  
45 property. If taxes have been paid on the property for which such  
46 exemption is approved, the town of Windsor shall reimburse such  
47 person in an amount equal to the amount by which such taxes exceed  
48 the taxes payable if the application had been filed in a timely manner.

49       Sec. 4. (*Effective from passage*) Notwithstanding the provisions of

50 subparagraph (B) of subdivision (72) of section 12-81 of the general  
51 statutes, any person otherwise eligible for a 2010 grand list exemption  
52 pursuant to said subdivision (72) in the town of Seymour, except that  
53 such person failed to file the required exemption application within  
54 the time period prescribed, shall be regarded as having filed said  
55 application in a timely manner if such person files said application not  
56 later than thirty days after the effective date of this section, and pays  
57 the late filing fee pursuant to section 12-81k of the general statutes.  
58 Upon confirmation of the receipt of such fee and verification of the  
59 exemption eligibility of the machinery and equipment included in such  
60 application, the assessor shall approve the exemption for such  
61 property. If taxes have been paid on the property for which such  
62 exemption is approved, the town of Seymour shall reimburse such  
63 person in an amount equal to the amount by which such taxes exceed  
64 the taxes payable if the application had been filed in a timely manner.

65 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of  
66 subparagraph (B) of subdivision (72) of section 12-81 of the general  
67 statutes, any person otherwise eligible for a 2009 grand list exemption  
68 pursuant to said subdivision (72) in the town of Brookfield, except that  
69 such person failed to file the required exemption application within  
70 the time period prescribed, shall be regarded as having filed said  
71 application in a timely manner if such person files said application not  
72 later than thirty days after the effective date of this section, and pays  
73 the late filing fee pursuant to section 12-81k of the general statutes.  
74 Upon confirmation of the receipt of such fee and verification of the  
75 exemption eligibility of the machinery and equipment included in such  
76 application, the assessor shall approve the exemption for such  
77 property. If taxes have been paid on the property for which such  
78 exemption is approved, the town of Brookfield shall reimburse such  
79 person in an amount equal to the amount by which such taxes exceed  
80 the taxes payable if the application had been filed in a timely manner.

81 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of  
82 subparagraph (B) of subdivision (72) of section 12-81 of the general

83 statutes, any person otherwise eligible for a 2010 grand list exemption  
84 pursuant to said subdivision (72) in the city of Bridgeport, except that  
85 such person failed to file the required exemption application within  
86 the time period prescribed, shall be regarded as having filed said  
87 application in a timely manner if such person files said application not  
88 later than thirty days after the effective date of this section, and pays  
89 the late filing fee pursuant to section 12-81k of the general statutes.  
90 Upon confirmation of the receipt of such fee and verification of the  
91 exemption eligibility of the machinery and equipment included in such  
92 application, the assessor shall approve the exemption for such  
93 property. If taxes have been paid on the property for which such  
94 exemption is approved, the city of Bridgeport shall reimburse such  
95 person in an amount equal to the amount by which such taxes exceed  
96 the taxes payable if the application had been filed in a timely manner.

97       Sec. 7. (*Effective from passage*) Notwithstanding the provisions of  
98 subparagraph (B) of subdivision (72) of section 12-81 of the general  
99 statutes, any person otherwise eligible for a 2010 grand list exemption  
100 pursuant to said subdivision (72) in the city of Waterbury, except that  
101 such person failed to file the required exemption application within  
102 the time period prescribed, shall be regarded as having filed said  
103 application in a timely manner if such person files said application not  
104 later than thirty days after the effective date of this section, and pays  
105 the late filing fee pursuant to section 12-81k of the general statutes.  
106 Upon confirmation of the receipt of such fee and verification of the  
107 exemption eligibility of the machinery and equipment included in such  
108 application, the assessor shall approve the exemption for such  
109 property. If taxes have been paid on the property for which such  
110 exemption is approved, the city of Waterbury shall reimburse such  
111 person in an amount equal to the amount by which such taxes exceed  
112 the taxes payable if the application had been filed in a timely manner.

<p>This act shall take effect as follows and shall amend the following sections:</p>
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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
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section

**Statement of Purpose:**

To allow certain companies to apply for the property tax exemption for manufacturing machinery and equipment, notwithstanding the statutory deadline.

*[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.]*