



General Assembly

Substitute Bill No. 5472

February Session, 2012

* HB05472F IN 040412 *

**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 section 12-41 or 12-111 of the general statutes, the board of assessment
67 appeals of the town of Brookfield shall forgive the twenty-five per cent
68 penalty assessed against any person in the town of Brookfield who
69 failed to file a timely declaration of personal property for the
70 assessment year commencing October 1, 2009. If such penalty has been
71 paid, the town of Brookfield shall reimburse such person in an amount
72 equal to the penalty amount.

73 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
74 subparagraph (B) of subdivision (72) of section 12-81 of the general
75 statutes, any person otherwise eligible for a 2010 grand list exemption
76 pursuant to said subdivision (72) in the city of Bridgeport, except that
77 such person failed to file the required exemption application within
78 the time period prescribed, shall be regarded as having filed said
79 application in a timely manner if such person files said application not
80 later than thirty days after the effective date of this section, and pays
81 the late filing fee pursuant to section 12-81k of the general statutes.
82 Upon confirmation of the receipt of such fee and verification of the
83 exemption eligibility of the machinery and equipment included in such
84 application, the assessor shall approve the exemption for such
85 property. If taxes have been paid on the property for which such

86 exemption is approved, the city of Bridgeport shall reimburse such
87 person in an amount equal to the amount by which such taxes exceed
88 the taxes payable if the application had been filed in a timely manner.

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

105 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
106 subparagraph (B) of subdivision (74) of section 12-81 of the general
107 statutes, any person otherwise eligible for a 2010 grand list exemption
108 and a 2011 grand list exemption pursuant to said subdivision (74) in
109 the city of Hartford, except that such person failed to file the required
110 exemption applications within the time period prescribed, shall be
111 regarded as having filed said applications in a timely manner if such
112 person files said applications not later than thirty days after the
113 effective date of this section and pays the late filing fees pursuant to
114 section 12-81k of the general statutes. Upon confirmation of the receipt
115 of such fees and verification of the exemption eligibility of the vehicle
116 included in such applications, the assessor shall approve the
117 exemptions for such property. If taxes have been paid on the property
118 for which such exemptions are approved, the city of Hartford shall

119 reimburse such person in an amount equal to the amount by which
120 such taxes exceed the taxes payable if the applications had been filed in
121 a timely manner.

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
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section

FIN *Joint Favorable Subst.*