



General Assembly

February Session, 2012

Amendment

LCO No. 5126

HB0547205126HDO

Offered by:

REP. WIDLITZ, 98th Dist.
SEN. DAILY, 33rd Dist.
REP. GIEGLER, 138th Dist.
REP. TABORSAK, 109th Dist.
REP. GODFREY, 110th Dist.
REP. GREENE, 105th Dist.
REP. SANTIAGO, 130th Dist.
REP. ALDARONDO, 75th Dist.
REP. LESSER, 100th Dist.
REP. SAYERS, 60th Dist.
REP. SERRA, 33rd Dist.

REP. HAMM, 34th Dist.
REP. CARPINO, 32nd Dist.
REP. MOUKAWSHER, 40th Dist.
SEN. FONFARA, 1st Dist.
SEN. RORABACK, 30th Dist.
SEN. MCLACHLAN, 24th Dist.
SEN. COLEMAN, 2nd Dist.
SEN. DOYLE, 9th Dist.
SEN. MEYER, 12th Dist.
SEN. SUZIO, 13th Dist.
SEN. MAYNARD, 18th Dist.

To: Subst. House Bill No. 5472

File No. 572

Cal. No. 438

**"AN ACT CONCERNING FILING DEADLINES 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 time limit set
4 forth in subsection (d) of section 12-120b of the general statutes, any
5 person in the city of Danbury who failed to file a written request for a
6 reconsideration of the decision by the Secretary of the Office of Policy
7 and Management to modify or deny an exemption granted by the

8 assessor of said city under the provisions of subdivision (72) of section
9 12-81 of the general statutes, for the assessment year commencing
10 October 1, 2006, may file a request for such reconsideration, provided
11 such request (1) is filed not later than thirty days after the effective
12 date of this section, and (2) is accompanied by all documentation and
13 information specified in the secretary's letter of modification or denial.
14 Said secretary shall, not later than thirty days following receipt of such
15 person's request and the required supporting documentation and
16 information, reconsider the decision to modify or deny said
17 exemption, and shall send a written determination with respect to such
18 decision to such person. If aggrieved by the secretary's determination,
19 such person may request a hearing before said secretary, in accordance
20 with the provisions of subsection (d) of section 12-120b of the general
21 statutes. If said secretary determines that such person is eligible for the
22 exemption claimed for the assessment year commencing October 1,
23 2006, under the provisions of subdivision (72) of section 12-81 of the
24 general statutes, said secretary shall notify such person and the
25 assessor of the city of Danbury of such approval. If taxes have been
26 paid on the machinery and equipment for which such exemption is
27 approved by said secretary, the city of Danbury shall reimburse the
28 person who made such payment in an amount equal to the amount of
29 the exemption so determined by the secretary.

30 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
31 subparagraph (B) of subdivision (72) of section 12-81 of the general
32 statutes, any person otherwise eligible for a 2009 grand list exemption
33 pursuant to said subdivision (72) in the town of Windsor, except that
34 such person failed to file the required exemption application within
35 the time period prescribed, shall be regarded as having filed said
36 application in a timely manner if such person files said application not
37 later than thirty days after the effective date of this section, and pays
38 the late filing fee pursuant to section 12-81k of the general statutes.
39 Upon confirmation of the receipt of such fee and verification of the
40 exemption eligibility of the machinery and equipment included in such
41 application, the assessor shall approve the exemption for such

42 property. If taxes have been paid on the property for which such
43 exemption is approved, the town of Windsor shall reimburse such
44 person in an amount equal to the amount by which such taxes exceed
45 the taxes payable if the application had been filed in a timely manner.

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

62 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
63 subparagraph (B) of subdivision (72) of section 12-81 of the general
64 statutes, any person otherwise eligible for a 2010 grand list exemption
65 pursuant to said subdivision (72) in the town of Seymour, except that
66 such person failed to file the required exemption application within
67 the time period prescribed, shall be regarded as having filed said
68 application in a timely manner if such person files said application not
69 later than thirty days after the effective date of this section, and pays
70 the late filing fee pursuant to section 12-81k of the general statutes.
71 Upon confirmation of the receipt of such fee and verification of the
72 exemption eligibility of the machinery and equipment included in such
73 application, the assessor shall approve the exemption for such
74 property. If taxes have been paid on the property for which such
75 exemption is approved, the town of Seymour shall reimburse such

76 person in an amount equal to the amount by which such taxes exceed
77 the taxes payable if the application had been filed in a timely manner.

78 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
79 section 12-41 or 12-111 of the general statutes, the assessor of the town
80 of Brookfield shall forgive the twenty-five per cent penalty assessed
81 against any person in the town of Brookfield who was otherwise
82 eligible for a 2009 grand list exemption pursuant to subparagraph (B)
83 of subdivision (72) of section 12-81 of the general statutes, except that
84 such person failed to file a timely declaration of personal property for
85 the assessment year commencing October 1, 2009, provided such
86 person, not later than June 30, 2012, applies for such forgiveness in a
87 manner to be determined by the assessor and has paid all real and
88 personal property taxes due to the town of Brookfield. If such penalty
89 has been paid, the town of Brookfield shall reimburse such person in
90 an amount equal to the penalty amount.

91 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
92 subparagraph (B) of subdivision (72) of section 12-81 of the general
93 statutes, any person otherwise eligible for a 2010 grand list exemption
94 pursuant to said subdivision (72) in the city of Bridgeport, except that
95 such person failed to file the required exemption application within
96 the time period prescribed, shall be regarded as having filed said
97 application in a timely manner if such person files said application not
98 later than thirty days after the effective date of this section, and pays
99 the late filing fee pursuant to section 12-81k of the general statutes.
100 Upon confirmation of the receipt of such fee and verification of the
101 exemption eligibility of the machinery and equipment included in such
102 application, the assessor shall approve the exemption for such
103 property. If taxes have been paid on the property for which such
104 exemption is approved, the city of Bridgeport shall reimburse such
105 person in an amount equal to the amount by which such taxes exceed
106 the taxes payable if the application had been filed in a timely manner.

107 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of
108 subparagraph (B) of subdivision (72) of section 12-81 of the general

109 statutes, any person otherwise eligible for a 2010 grand list exemption
110 pursuant to said subdivision (72) in the city of Waterbury, except that
111 such person failed to file the required exemption application within
112 the time period prescribed, shall be regarded as having filed said
113 application in a timely manner if such person files said application not
114 later than thirty days after the effective date of this section, and pays
115 the late filing fee pursuant to section 12-81k of the general statutes.
116 Upon confirmation of the receipt of such fee and verification of the
117 exemption eligibility of the machinery and equipment included in such
118 application, the assessor shall approve the exemption for such
119 property. If taxes have been paid on the property for which such
120 exemption is approved, the city of Waterbury shall reimburse such
121 person in an amount equal to the amount by which such taxes exceed
122 the taxes payable if the application had been filed in a timely manner.

123 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
124 subparagraph (B) of subdivision (74) of section 12-81 of the general
125 statutes, any person otherwise eligible for a 2010 grand list exemption
126 and a 2011 grand list exemption pursuant to said subdivision (74) in
127 the city of Hartford, except that such person failed to file the required
128 exemption applications within the time period prescribed, shall be
129 regarded as having filed said applications in a timely manner if such
130 person files said applications not later than thirty days after the
131 effective date of this section and pays the late filing fees pursuant to
132 section 12-81k of the general statutes. Upon confirmation of the receipt
133 of such fees and verification of the exemption eligibility of the vehicle
134 included in such applications, the assessor shall approve the
135 exemptions for such property. If taxes have been paid on the property
136 for which such exemptions are approved, the city of Hartford shall
137 reimburse such person in an amount equal to the amount by which
138 such taxes exceed the taxes payable if the applications had been filed in
139 a timely manner.

140 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
141 subparagraph (A) of subdivision (7) of section 12-81 of the general
142 statutes and section 12-87a of the general statutes, any person

143 otherwise eligible for a 2010 grand list exemption pursuant to said
144 subdivision (7) in the city of Middletown, except that such person
145 failed to file the required exemption application within the time period
146 prescribed, shall be regarded as having filed said application in a
147 timely manner if such person files said application not later than thirty
148 days after the effective date of this section and pays the late filing fee
149 pursuant to section 12-87a of the general statutes. Upon confirmation
150 of the receipt of such fee and verification of the exemption eligibility of
151 such property, the assessor shall approve the exemption for such
152 property. If taxes, interest or penalties have been paid on the property
153 for which such exemption is approved, the city of Middletown shall
154 reimburse such person in an amount equal to the amount by which
155 such taxes, interest and penalties exceed any taxes payable if the
156 application had been filed in a timely manner.

157 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of
158 subparagraph (B) of subdivision (72) of section 12-81 of the general
159 statutes, any person otherwise eligible for a 2011 grand list exemption
160 pursuant to said subdivision (72) in the town of Durham, except that
161 such person failed to file the required exemption application within
162 the time period prescribed, shall be regarded as having filed said
163 application in a timely manner if such person files said application not
164 later than thirty days after the effective date of this section, and pays
165 the late filing fee pursuant to section 12-81k of the general statutes.
166 Upon confirmation of the receipt of such fee and verification of the
167 exemption eligibility of the machinery and equipment included in such
168 application, the assessor shall approve the exemption for such
169 property. If taxes have been paid on the property for which such
170 exemption is approved, the town of Durham shall reimburse such
171 person in an amount equal to the amount by which such taxes exceed
172 the taxes payable if the application had been filed in a timely manner.

173 Sec. 11. (*Effective from passage*) Section 3 of number 119 of the special
174 acts of 1893, as amended by number 460 of the special acts of 1925,
175 number 452 of the special acts of 1943, number 243 of the special acts of
176 1953, [and] special act 73-28, and section 1 of special act 82-35, is

177 amended to read as follows:

178 The estate, property and fund which may be held by said
 179 corporation for the uses and purposes herein before expressed shall,
 180 with the rents, income and profits thereof, be exempted from all
 181 taxation provided the real and personal estate held at any one time by
 182 said corporation shall not amount to more than [ten] twenty-five
 183 million dollars in value."

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
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>from passage</i>	New section
Sec. 11	<i>from passage</i>	New section