



General Assembly

February Session, 2014

Raised Bill No. 5472

LCO No. 2199



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING FAILURE TO FILE FOR PROPERTY TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective July 1, 2014*) Notwithstanding the provisions of
2 sections 12-41, 12-42 and 12-57a of the general statutes, any person
3 otherwise eligible for a 2011 grand list exemption pursuant to
4 subdivision (76) of section 12-81 of the general statutes, in the town of
5 Seymour, except that such person failed to file the required personal
6 property declaration within the time period prescribed, shall be
7 regarded as having filed said declaration in a timely manner if such
8 person files said declaration not later than thirty days after the
9 effective date of this section. Upon verification of the exemption
10 eligibility of the machinery and equipment included in such
11 declaration, the assessor shall approve the exemption for such
12 property. If taxes have been paid on the property for which such
13 exemption is approved, the town of Seymour shall reimburse such
14 person in an amount equal to the amount by which such taxes exceed
15 the taxes payable if the declaration had been filed in a timely manner.

16 Sec. 2. (*Effective July 1, 2014*) Notwithstanding the provisions of
17 sections 12-41, 12-42 and 12-57a of the general statutes, any person
18 otherwise eligible for a 2012 grand list exemption pursuant to
19 subdivision (76) of section 12-81 of the general statutes, in the town of
20 Monroe, except that such person failed to file the required personal
21 property declaration within the time period prescribed, shall be
22 regarded as having filed said declaration in a timely manner if such
23 person files said declaration not later than thirty days after the
24 effective date of this section. Upon verification of the exemption
25 eligibility of the machinery and equipment included in such
26 declaration, the assessor shall approve the exemption for such
27 property. If taxes have been paid on the property for which such
28 exemption is approved, the town of Monroe shall reimburse such
29 person in an amount equal to the amount by which such taxes exceed
30 the taxes payable if the declaration had been filed in a timely manner.

31 Sec. 3. (*Effective July 1, 2014*) Notwithstanding the provisions of
32 sections 12-41, 12-42 and 12-57a of the general statutes, any person
33 otherwise eligible for a 2013 grand list exemption pursuant to
34 subdivision (76) of section 12-81 of the general statutes, in the town of
35 Berlin, except that such person failed to file the required personal
36 property declaration within the time period prescribed, shall be
37 regarded as having filed said declaration in a timely manner if such
38 person files said declaration not later than thirty days after the
39 effective date of this section. Upon verification of the exemption
40 eligibility of the machinery and equipment included in such
41 declaration, 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 Berlin shall reimburse such person
44 in an amount equal to the amount by which such taxes exceed the
45 taxes payable if the declaration had been filed in a timely manner.

46 Sec. 4. (*Effective July 1, 2014*) Notwithstanding the provisions of
47 subparagraph (A) of subdivision (7) of section 12-81 of the general
48 statutes and section 12-87a of the general statutes, any person

49 otherwise eligible for a 2013 grand list exemption pursuant to said
50 subdivision (7) in the city of Middletown, except that such person
51 failed to file the required exemption application within the time period
52 prescribed, shall be regarded as having filed said application in a
53 timely manner if such person files said application not later than thirty
54 days after the effective date of this section and pays the late filing fee
55 pursuant to section 12-87a of the general statutes. Upon confirmation
56 of the receipt of such fee and verification of the exemption eligibility of
57 such property, the assessor shall approve the exemption for such
58 property. If taxes, interest or penalties have been paid on the property
59 for which such exemption is approved, the city of Middletown shall
60 reimburse such person in an amount equal to the amount by which
61 such taxes, interest and penalties exceed any taxes payable if the
62 application had been filed in a timely manner.

63 Sec. 5. (*Effective July 1, 2014*) Notwithstanding the provisions of
64 subparagraph (B) of subdivision (72) of section 12-81 of the general
65 statutes, any person otherwise eligible for a 2009 grand list exemption
66 pursuant to said subdivision (72) in the town of East Haven, except
67 that such person failed to file the required exemption application
68 within the time period prescribed, shall be regarded as having filed
69 said application in a timely manner if such person files said application
70 not later than thirty days after the effective date of this section, and
71 pays the late filing fee pursuant to section 12-81k of the general
72 statutes. Upon confirmation of the receipt of such fee and verification
73 of the exemption eligibility of the machinery and equipment included
74 in such application, the assessor shall approve the exemption for such
75 property. If taxes have been paid on the property for which such
76 exemption is approved, the town of East Haven shall reimburse such
77 person in an amount equal to the amount by which such taxes exceed
78 the taxes payable if the application had been filed in a timely manner.

79 Sec. 6. (*Effective July 1, 2014*) Notwithstanding the provisions of
80 subparagraph (B) of subdivision (72) of section 12-81 of the general
81 statutes, any person otherwise eligible for a 2009 grand list exemption

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

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| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>July 1, 2014</i> | New section |
| Sec. 2 | <i>July 1, 2014</i> | New section |
| Sec. 3 | <i>July 1, 2014</i> | New section |
| Sec. 4 | <i>July 1, 2014</i> | New section |
| Sec. 5 | <i>July 1, 2014</i> | New section |
| Sec. 6 | <i>July 1, 2014</i> | New section |

Statement of Purpose:

To allow certain companies to apply for property tax exemptions, notwithstanding the statutory application deadlines.

[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.]