



House of Representatives

General Assembly

File No. 470

February Session, 2014

Substitute House Bill No. 5472

House of Representatives, April 9, 2014

The Committee on Finance, Revenue and Bonding reported through REP. WIDLITZ of the 98th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

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 such declaration in a timely manner if such
8 person files such 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 such declaration in a timely manner if such
23 person files such 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 such declaration in a timely manner if such
38 person files such 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 statement within the time period prescribed,
52 shall be regarded as having filed such statement in a timely manner if
53 such person files such statement not later than thirty days after the
54 effective date of this section and pays the late filing fee pursuant to
55 section 12-87a of the general statutes. Upon confirmation of the receipt
56 of such fee and verification of the exemption eligibility of such
57 property, the assessor shall approve the exemption for such property.
58 If taxes, interest or penalties have been paid on the property for which
59 such exemption is approved, the city of Middletown shall reimburse
60 such person in an amount equal to the amount by which such taxes,
61 interest and penalties exceed any taxes payable if the statement had
62 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 claim within the time period
68 prescribed, shall be regarded as having filed such claim in a timely
69 manner if such person files such claim not later than thirty days after
70 the effective date of this section, and pays the late filing fee pursuant to
71 section 12-81k of the general statutes. Upon confirmation of the receipt
72 of such fee and verification of the exemption eligibility of the
73 machinery and equipment included in such claim, the assessor shall
74 approve the exemption for such property. If taxes have been paid on
75 the property for which such exemption is approved, the town of East
76 Haven shall reimburse such person in an amount equal to the amount
77 by which such taxes exceed the taxes payable if the claim had been
78 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 claim within the time period
84 prescribed, shall be regarded as having filed such claim in a timely
85 manner if such person files such claim not later than thirty days after
86 the effective date of this section, and pays the late filing fee pursuant to
87 section 12-81k of the general statutes. Upon confirmation of the receipt
88 of such fee and verification of the exemption eligibility of the
89 machinery and equipment included in such claim, the assessor shall
90 approve the exemption for such property. If taxes have been paid on
91 the property for which such exemption is approved, the city of
92 Danbury shall reimburse such person in an amount equal to the
93 amount by which such taxes exceed the taxes payable if the claim had
94 been filed in a timely manner.

95 Sec. 7. (*Effective July 1, 2014*) Notwithstanding the provisions of
96 sections 12-41, 12-42 and 12-57a of the general statutes, any person
97 otherwise eligible for a 2013 grand list exemption pursuant to
98 subdivision (76) of section 12-81 of the general statutes, in the town of
99 Farmington, except that such person failed to file the required personal
100 property declaration within the time period prescribed, shall be
101 regarded as having filed such declaration in a timely manner if such
102 person files such declaration not later than thirty days after the
103 effective date of this section. Upon verification of the exemption
104 eligibility of the machinery and equipment included in such
105 declaration, the assessor shall approve the exemption for such
106 property. If taxes have been paid on the property for which such
107 exemption is approved, the town of Farmington shall reimburse such
108 person in an amount equal to the amount by which such taxes exceed
109 the taxes payable if the declaration had been filed in a timely manner.

110 Sec. 8. (*Effective July 1, 2014*) Notwithstanding the provisions of
111 subparagraph (B) of subdivision (72) of section 12-81 of the general
112 statutes, any person otherwise eligible for a 2009 or a 2010 grand list
113 exemption pursuant to said subdivision (72) in the city of New Haven,
114 except that such person failed to file the required claims within the
115 time period prescribed, shall be regarded as having filed such claims in

116 a timely manner if such person files such claims not later than thirty
 117 days after the effective date of this section, and pays the late filing fees
 118 pursuant to section 12-81k of the general statutes. Upon confirmation
 119 of the receipt of such fees and verification of the exemption eligibility
 120 of the machinery and equipment included in such claims, the assessor
 121 shall approve the exemptions for such property. If taxes have been
 122 paid on the property for which such exemptions are approved, the city
 123 of New Haven shall reimburse such person in an amount equal to the
 124 amount by which such taxes exceed the taxes payable if the claims had
 125 been filed in a timely manner.

126 Sec. 9. (*Effective July 1, 2014*) Notwithstanding the provisions of
 127 sections 12-41, 12-42 and 12-57a of the general statutes, any person
 128 otherwise eligible for a 2011 or 2012 grand list exemption pursuant to
 129 subdivision (76) of section 12-81 of the general statutes, in the city of
 130 New Haven, except that such person failed to file the required
 131 personal property declarations within the time period prescribed, shall
 132 be regarded as having filed such declarations in a timely manner if
 133 such person files such declarations not later than thirty days after the
 134 effective date of this section. Upon verification of the exemption
 135 eligibility of the machinery and equipment included in such
 136 declarations, the assessor shall approve the exemptions for such
 137 property. If taxes have been paid on the property for which such
 138 exemptions are approved, the city of New Haven shall reimburse such
 139 person in an amount equal to the amount by which such taxes exceed
 140 the taxes payable if the declarations had been filed in a timely manner.

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
Sec. 7	<i>July 1, 2014</i>	New section

Sec. 8	<i>July 1, 2014</i>	New section
Sec. 9	<i>July 1, 2014</i>	New section

Statement of Legislative Commissioners:

In section 4, "application" was changed to "statement" for accuracy and in sections 5, 6 and 8, "application" was changed to "claim" for accuracy.

FIN *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 15 \$	FY 16 \$
Seymour; Monroe; Berlin; Middletown; East Haven; Danbury; Farmington; New Haven	Cost/ Revenue Loss	Potential	None

Explanation

The bill allows taxpayers who would have been eligible for certain tax exemptions, if they had not missed the deadline to file a claim, to receive such exemptions.

These exemptions are based on past grand lists, for which taxes have already been levied. Due to this, the bill results in either a revenue loss to affected municipalities or a cost to reimburse taxpayers for taxes that have already been paid.

The Out Years

As it is anticipated that this one-time cost or revenue loss will occur in FY 15 only, there is no out year impact.

OLR Bill Analysis

sHB 5472

AN ACT CONCERNING FAILURE TO FILE FOR PROPERTY TAX EXEMPTIONS.

SUMMARY:

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 50 Nay 0 (03/25/2014)