



**Substitute House Bill No. 6942**

**Public Act No. 15-68**

**AN ACT VALIDATING THE ACTION OF A MUNICIPAL ASSESSOR,  
EXTENDING THE FILING DEADLINE FOR CERTAIN PROPERTY  
TAX EXEMPTIONS AND CONCERNING NOTICE REQUIREMENTS  
FOR ZONING APPLICANTS.**

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

Section 1. (*Effective from passage*) The grand list for the assessment year commencing October 1, 2014, as signed by the assessor of the town of Naugatuck on March 31, 2015, is hereby validated notwithstanding the assessor's failure to publish or lodge for public inspection such grand list or abstract related thereto within the time period specified in section 12-55 of the general statutes or any extension thereof granted by the chief executive officer pursuant to section 12-117 of the general statutes. Notwithstanding the provisions of sections 12-110, 12-111 and 12-117 of the general statutes, the Naugatuck board of assessment appeals may hold a hearing with respect to the assessment of any property included on said grand list or grand list abstract, provided a written request for such hearing is submitted to said board not later than thirty days after the effective date of this section. Said board shall send notification to the person having filed such request of the time and date of an appeal hearing at least seven calendar days preceding the hearing date, but not later than sixty days after the effective date of this section. Such hearings may be

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held in the months of May, June, July and August of 2015 and said board shall complete its duties with respect to such appeals not later than August 31, 2015. If said board elects not to conduct a hearing for any commercial, industrial, utility or apartment property with an assessed value greater than one million dollars, it shall notify the taxpayer of such decision not later than sixty days after the effective date of this section. All provisions of sections 12-111 and 12-117 of the general statutes, other than the extension of the filing and notification dates as provided in this section, shall be applicable to such appeals or denials of appeals.

Sec. 2. Subsection (a) of section 8-7d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) In all matters wherein a formal petition, application, request or appeal must be submitted to a zoning commission, planning and zoning commission or zoning board of appeals under this chapter, a planning commission under chapter 126 or an inland wetlands agency under chapter 440 or an aquifer protection agency under chapter 446i and a hearing is required or otherwise held on such petition, application, request or appeal, such hearing shall commence within sixty-five days after receipt of such petition, application, request or appeal and shall be completed within thirty-five days after such hearing commences, unless a shorter period of time is required under this chapter, chapter 126, chapter 440 or chapter 446i. Notice of the hearing shall be published in a newspaper having a general circulation in such municipality where the land that is the subject of the hearing is located at least twice, at intervals of not less than two days, the first not more than fifteen days or less than ten days and the last not less than two days before the date set for the hearing. In addition to such notice, such commission, board or agency may, by regulation, provide for additional notice. Such regulations shall include provisions that the

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notice be mailed to persons who own land that is adjacent to the land that is the subject of the hearing or be provided by posting a sign on the land that is the subject of the hearing, or both. For purposes of such additional notice, (1) proof of mailing shall be evidenced by a certificate of mailing, [and] (2) the person who owns land shall be the owner indicated on the property tax map or on the last-completed grand list as of the date such notice is mailed, and (3) a title search or any other additional method of identifying persons who own land that is adjacent to the land that is the subject of the hearing shall not be required. All applications and maps and documents relating thereto shall be open for public inspection. At such hearing, any person or persons may appear and be heard and may be represented by agent or by attorney. All decisions on such matters shall be rendered not later than sixty-five days after completion of such hearing, unless a shorter period of time is required under this chapter, chapter 126, chapter 440 or chapter 446i. The petitioner or applicant may consent to one or more extensions of any period specified in this subsection, provided the total extension of all such periods shall not be for longer than sixty-five days, or may withdraw such petition, application, request or appeal.

Sec. 3. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (72) in the town of Durham, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such

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

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2013 grand list exemption for all or part of the assessment year pursuant to said subdivision (7) in the town of North Branford, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of North Branford shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2014 grand list exemption pursuant to said subdivision (72) in the town of Windsor, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such

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

Approved June 19, 2015