



General Assembly

Amendment

January Session, 2015

LCO No. 7385



Offered by:

REP. CANDELORA, 86th Dist.

REP. SAYERS, 60th Dist.

To: Subst. House Bill No. 6942

File No. 240

Cal. No. 171

"AN ACT VALIDATING THE ACTION OF A MUNICIPAL ASSESSOR."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (B) of subdivision (72) of section 12-81 of the general
5 statutes, any person otherwise eligible for a 2014 grand list exemption
6 pursuant to said subdivision (72) in the town of Durham, except that
7 such person failed to file the required exemption application within
8 the time period prescribed, shall be regarded as having filed said
9 application in a timely manner if such person files said application not
10 later than thirty days after the effective date of this section, and pays
11 the late filing fee pursuant to section 12-81k of the general statutes.
12 Upon confirmation of the receipt of such fee and verification of the
13 exemption eligibility of the machinery and equipment included in such
14 application, the assessor shall approve the exemption for such

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

19 Sec. 502. (*Effective from passage*) Notwithstanding the provisions of
20 subparagraph (A) of subdivision (7) of section 12-81 of the general
21 statutes and section 12-87a of the general statutes, any person
22 otherwise eligible for a 2013 grand list exemption for all or part of the
23 assessment year pursuant to said subdivision (7) in the town of North
24 Branford, except that such person failed to file the required statement
25 within the time period prescribed, shall be regarded as having filed
26 such statement in a timely manner if such person files such statement
27 not later than thirty days after the effective date of this section and
28 pays the late filing fee pursuant to section 12-87a of the general
29 statutes. Upon confirmation of the receipt of such fee and verification
30 of the exemption eligibility of such property, the assessor shall
31 approve the exemption for such property. If taxes, interest or penalties
32 have been paid on the property for which such exemption is approved,
33 the town of North Branford shall reimburse such person in an amount
34 equal to the amount by which such taxes, interest and penalties exceed
35 any taxes payable if the statement had been filed in a timely manner.

36 Sec. 503. (*Effective from passage*) Notwithstanding the provisions of
37 subparagraph (B) of subdivision (72) of section 12-81 of the general
38 statutes, any person otherwise eligible for a 2014 grand list exemption
39 pursuant to said subdivision (72) in the town of Windsor, except that
40 such person failed to file the required exemption application within
41 the time period prescribed, shall be regarded as having filed said
42 application in a timely manner if such person files said application not
43 later than thirty days after the effective date of this section, and pays
44 the late filing fee pursuant to section 12-81k of the general statutes.
45 Upon confirmation of the receipt of such fee and verification of the
46 exemption eligibility of the machinery and equipment included in such
47 application, the assessor shall approve the exemption for such

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

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>from passage</i>	New section
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