



General Assembly

February Session, 2016

**Raised Bill No. 5638**

LCO No. 3091



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN TAX EXEMPTIONS.**

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

1 Section 1. (*Effective July 1, 2016*) Notwithstanding the provisions of  
2 subdivision (76) of section 12-81 of the general statutes, any person  
3 otherwise eligible for a 2014 grand list exemption pursuant to said  
4 subdivision (76) in the town of Berlin, except that such person failed to  
5 file the required exemption application within the time period  
6 prescribed, shall be regarded as having filed said application in a  
7 timely manner if such person files said application not later than thirty  
8 days after the effective date of this section, and pays the late filing fee  
9 pursuant to section 12-81k of the general statutes. Upon confirmation  
10 of the receipt of such fee and verification of the exemption eligibility of  
11 the machinery and equipment included in such application, the  
12 assessor shall approve the exemption for such property. If taxes have  
13 been paid on the property for which such exemption is approved, the  
14 town of Berlin shall reimburse such person in an amount equal to the  
15 amount by which such taxes exceed the taxes payable if the application

16 had been filed in a timely manner.

17       Sec. 2. (*Effective July 1, 2016*) Notwithstanding the provisions of  
18 subparagraph (A) of subdivision (7) of section 12-81 of the general  
19 statutes and section 12-87a of the general statutes, any person  
20 otherwise eligible for a 2014 grand list exemption for all or part of the  
21 assessment year pursuant to said subdivision (7) in the town of North  
22 Branford, except that such person failed to file the required statement  
23 within the time period prescribed, shall be regarded as having filed  
24 such statement in a timely manner if such person files such statement  
25 not later than thirty days after the effective date of this section, and  
26 pays the late filing fee pursuant to section 12-87a of the general  
27 statutes. Upon confirmation of the receipt of such fee and verification  
28 of the exemption eligibility of such property, the assessor shall  
29 approve the exemption for such property. If taxes, interest or penalties  
30 have been paid on the property for which such exemption is approved,  
31 the town of North Branford shall reimburse such person in an amount  
32 equal to the amount by which such taxes, interest and penalties exceed  
33 any taxes payable if the statement had been filed in a timely manner.

34       Sec. 3. (*Effective July 1, 2016*) Notwithstanding the provisions of  
35 subdivision (76) of section 12-81 of the general statutes, any person  
36 otherwise eligible for a 2014 grand list exemption pursuant to said  
37 subdivision (76) in the town of Monroe, except that such person failed  
38 to file the required exemption application within the time period  
39 prescribed, shall be regarded as having filed said application in a  
40 timely manner if such person files said application not later than thirty  
41 days after the effective date of this section, and pays the late filing fee  
42 pursuant to section 12-81k of the general statutes. Upon confirmation  
43 of the receipt of such fee and verification of the exemption eligibility of  
44 the machinery and equipment included in such application, the  
45 assessor shall approve the exemption for such property. If taxes have  
46 been paid on the property for which such exemption is approved, the  
47 town of Monroe shall reimburse such person in an amount equal to the  
48 amount by which such taxes exceed the taxes payable if the application

49 had been filed in a timely manner.

50       Sec. 4. (*Effective July 1, 2016*) Notwithstanding the provisions of  
51 subdivision (76) of section 12-81 of the general statutes, any person  
52 otherwise eligible for a 2015 grand list exemption pursuant to said  
53 subdivision (76) in the town of Milford, except that such person failed  
54 to file the required exemption application within the time period  
55 prescribed, shall be regarded as having filed said application in a  
56 timely manner if such person files said application not later than thirty  
57 days after the effective date of this section, and pays the late filing fee  
58 pursuant to section 12-81k of the general statutes. Upon confirmation  
59 of the receipt of such fee and verification of the exemption eligibility of  
60 the machinery and equipment included in such application, the  
61 assessor shall approve the exemption for such property. If taxes have  
62 been paid on the property for which such exemption is approved, the  
63 town of Milford shall reimburse such person in an amount equal to the  
64 amount by which such taxes exceed the taxes payable if the application  
65 had been filed in a timely manner.

66       Sec. 5. (*Effective July 1, 2016*) Notwithstanding the provisions of  
67 subdivision (76) of section 12-81 of the general statutes, any person  
68 otherwise eligible for a 2014 grand list exemption pursuant to said  
69 subdivision (76) in the town of Middletown, except that such person  
70 failed to file the required exemption application within the time period  
71 prescribed, shall be regarded as having filed said application in a  
72 timely manner if such person files said application not later than thirty  
73 days after the effective date of this section, and pays the late filing fee  
74 pursuant to section 12-81k of the general statutes. Upon confirmation  
75 of the receipt of such fee and verification of the exemption eligibility of  
76 the machinery and equipment included in such application, the  
77 assessor shall approve the exemption for such property. If taxes have  
78 been paid on the property for which such exemption is approved, the  
79 town of Middletown shall reimburse such person in an amount equal  
80 to the amount by which such taxes exceed the taxes payable if the  
81 application 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, 2016</i>	New section
Sec. 2	<i>July 1, 2016</i>	New section
Sec. 3	<i>July 1, 2016</i>	New section
Sec. 4	<i>July 1, 2016</i>	New section
Sec. 5	<i>July 1, 2016</i>	New section

***Statement of Purpose:***

To allow certain persons to file for property tax exemptions, notwithstanding certain statutory 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.]*