



General Assembly

Substitute Bill No. 5638

February Session, 2016

* HB05638FIN 040616 *

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 city 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 city of Middletown shall reimburse such person in an amount equal to
80 the amount by which such taxes exceed the taxes payable if the
81 application had been filed in a timely manner.

82 Sec. 6. (*Effective July 1, 2016*) Notwithstanding the provisions of
83 subdivision (76) of section 12-81 of the general statutes, any person
84 otherwise eligible for a 2015 grand list exemption pursuant to said
85 subdivision (76) in the town of Watertown, except that such person

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

98 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of
99 subparagraph (c) of subdivision (60) of section 12-81 of the general
100 statutes, any person otherwise eligible for a 2012 grand list exemption
101 pursuant to said subdivision (60) in the city of Waterbury, except that
102 such person failed to include certain equipment in the required
103 exemption application within the time period prescribed, shall be
104 regarded as having filed said application for such equipment in a
105 timely manner if such person files said application not later than thirty
106 days after the effective date of this section, and pays the late filing fee
107 pursuant to section 12-81k of the general statutes. Upon confirmation
108 of the receipt of such fee and verification of the exemption eligibility of
109 the machinery and equipment included in such application, the
110 assessor shall approve the exemption for such property. If taxes have
111 been paid on the property for which such exemption is approved, the
112 city of Waterbury shall reimburse such person in an amount equal to
113 the amount by which such taxes exceed the taxes payable if the
114 application had been filed in a timely manner. The city of Waterbury
115 shall file an amended claim for the annual grant payment payable to
116 said city pursuant to section 32-9s of the general statutes, on the form
117 prescribed by the Secretary of the Office and Policy and Management
118 pursuant to said section 32-9s, within thirty days of granting such
119 exemption. The state shall reimburse the city of Waterbury, in the

120 amount provided for in section 32-9s of the general statutes, for the tax
121 revenue which the city would have received except for the exemption
122 provided in this section, provided said city files such amended claim
123 within thirty days of granting such exemption. Any such
124 reimbursement shall be paid on or before the date on which the next
125 grant payment pursuant to section 32-9s of the general statutes is due
126 to said city pursuant to section 32-9s of the general statutes.

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
Sec. 6	<i>July 1, 2016</i>	New section
Sec. 7	<i>from passage</i>	New section

FIN *Joint Favorable Subst.*