



General Assembly

Amendment

February Session, 2016

LCO No. 5558



Offered by:

REP. BERGER, 73rd Dist.

SEN. FONFARA, 1st Dist.

To: Subst. House Bill No. 5638

File No. 670

Cal. No. 423

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

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

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

16 town of Berlin shall reimburse such person in an amount equal to the
17 amount by which such taxes exceed the taxes payable if the application
18 had been filed in a timely manner.

19 Sec. 2. (*Effective July 1, 2016*) 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 2014 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. 3. (*Effective July 1, 2016*) Notwithstanding the provisions of
37 subdivision (76) of section 12-81 of the general statutes, any person
38 otherwise eligible for a 2014 grand list exemption pursuant to said
39 subdivision (76) in the town of Monroe, except that such person failed
40 to file the required exemption application within the time period
41 prescribed, shall be regarded as having filed said application in a
42 timely manner if such person files said application not later than thirty
43 days after the effective date of this section, and pays the late filing fee
44 pursuant to section 12-81k of the general statutes. Upon confirmation
45 of the receipt of such fee and verification of the exemption eligibility of
46 the machinery and equipment included in such application, the
47 assessor shall approve the exemption for such property. If taxes have
48 been paid on the property for which such exemption is approved, the
49 town of Monroe shall reimburse such person in an amount equal to the

50 amount by which such taxes exceed the taxes payable if the application
51 had been filed in a timely manner.

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

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

84 Sec. 6. (*Effective July 1, 2016*) Notwithstanding the provisions of
85 subdivision (76) of section 12-81 of the general statutes, any person
86 otherwise eligible for a 2015 grand list exemption pursuant to said
87 subdivision (76) in the town of Watertown, except that such person
88 failed to file the required exemption application within the time period
89 prescribed, shall be regarded as having filed said application in a
90 timely manner if such person files said application not later than thirty
91 days after the effective date of this section, and pays the late filing fee
92 pursuant to section 12-81k of the general statutes. Upon confirmation
93 of the receipt of such fee and verification of the exemption eligibility of
94 the machinery and equipment included in such application, the
95 assessor shall approve the exemption for such property. If taxes have
96 been paid on the property for which such exemption is approved, the
97 town of Watertown shall reimburse such person in an amount equal to
98 the amount by which such taxes exceed the taxes payable if the
99 application had been filed in a timely manner.

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

118 said city pursuant to section 32-9s of the general statutes, on the form
119 prescribed by the Secretary of the Office and Policy and Management
120 pursuant to said section 32-9s, within thirty days of granting such
121 exemption. The state shall reimburse the city of Waterbury, in the
122 amount provided for in section 32-9s of the general statutes, for the tax
123 revenue which the city would have received except for the exemption
124 provided in this section, provided said city files such amended claim
125 within thirty days of granting such exemption. Any such
126 reimbursement shall be paid on or before the date on which the next
127 grant payment pursuant to section 32-9s of the general statutes is due
128 to said city pursuant to section 32-9s of the general statutes.

129 Sec. 8. (*Effective July 1, 2016*) Notwithstanding the provisions of
130 subdivision (76) of section 12-81 of the general statutes, any person
131 otherwise eligible for a 2015 grand list exemption pursuant to said
132 subdivision (76) in the city of West Haven, except that such person
133 failed to file the required exemption application within the time period
134 prescribed, shall be regarded as having filed said application in a
135 timely manner if such person files said application not later than thirty
136 days after the effective date of this section, and pays the late filing fee
137 pursuant to section 12-81k of the general statutes. Upon confirmation
138 of the receipt of such fee and verification of the exemption eligibility of
139 the machinery and equipment included in such application, the
140 assessor shall approve the exemption for such property. If taxes have
141 been paid on the property for which such exemption is approved, the
142 city of West Haven shall reimburse such person in an amount equal to
143 the amount by which such taxes exceed the taxes payable if the
144 application had been filed in a timely manner.

145 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
146 section 4-66g of the general statutes, the Secretary of the Office of
147 Policy and Management shall pay, from the small town economic
148 assistance program established pursuant to said section, the amount of
149 three hundred eighty-one thousand dollars as a grant-in-aid to the
150 town of Middlefield for the purpose of reimbursing the town for the
151 cost of rehabilitating the Miller Road Bridge over the Coginchaug

152 River."

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
Sec. 8	<i>July 1, 2016</i>	New section
Sec. 9	<i>from passage</i>	New section