

**Proposed Substitute  
Bill No. 5638**

LCO No. 3657

**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