



House of Representatives

General Assembly

File No. 680

January Session, 2019

Substitute House Bill No. 6120

House of Representatives, April 17, 2019

The Committee on Planning and Development reported through REP. MCCARTHY VAHEY, C. of the 133rd Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND THE RENEWAL OF CERTAIN TEMPORARY NOTES ISSUED BY A MUNICIPALITY.

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

1 Section 1. (*Effective from passage*) Notwithstanding the provisions of
2 subparagraph (A) of subdivision (7) of section 12-81 of the general
3 statutes and section 12-87a of the general statutes, any person
4 otherwise eligible for a 2017 grand list exemption for all or part of the
5 assessment year pursuant to said subdivision (7) in the city of New
6 Haven, except that such person failed to file the required statement
7 within the time period prescribed, shall be regarded as having filed
8 such statement in a timely manner if such person files such statement
9 not later than thirty days after the effective date of this section and
10 pays the late filing fee pursuant to section 12-87a of the general
11 statutes. Upon confirmation of the receipt of such fee and verification
12 of the exemption eligibility of such property, the assessor shall
13 approve the exemption for such property. If taxes, interest or penalties

14 have been paid on the property for which such exemption is approved,
15 the city of New Haven shall reimburse such person in an amount equal
16 to the amount by which such taxes, interest and penalties exceed any
17 taxes payable if the statement had been filed in a timely manner.

18 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
19 subparagraph (A) of subdivision (7) of section 12-81 of the general
20 statutes and section 12-87a of the general statutes, any person
21 otherwise eligible for a 2017 grand list exemption pursuant to said
22 subdivision (7) in the town of Fairfield, except that such person failed
23 to file the required exemption application within the time period
24 prescribed, shall be regarded as having filed said application in a
25 timely manner if such person files said application not later than thirty
26 days after the effective date of this section and pays the late filing fee
27 pursuant to section 12-87a of the general statutes. Upon confirmation
28 of the receipt of such fee and verification of the exemption eligibility of
29 such property, the assessor shall approve the exemption for such
30 property. If taxes, interest or penalties have been paid on the property
31 for which such exemption is approved, the town of Fairfield shall
32 reimburse such person in an amount equal to the amount by which
33 such taxes, interest and penalties exceed any taxes payable if the
34 application had been filed in a timely manner.

35 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
36 subdivision (76) of section 12-81 of the general statutes, any person
37 otherwise eligible for a 2018 grand list exemption pursuant to said
38 subdivision (76) in the town of Windsor, except that such person failed
39 to file the required exemption application within the time period
40 prescribed, shall be regarded as having filed said application in a
41 timely manner if such person files said application not later than thirty
42 days after the effective date of this section, and pays the late filing fee
43 pursuant to section 12-81k of the general statutes. Upon confirmation
44 of the receipt of such fee and verification of the exemption eligibility of
45 the machinery and equipment included in such application, the
46 assessor shall approve the exemption for such property. If taxes have
47 been paid on the property for which such exemption is approved, the

48 town of Windsor shall reimburse such person in an amount equal to
49 the amount by which such taxes exceed the taxes payable if the
50 application had been filed in a timely manner.

51 Sec. 4. (*Effective from passage*) Notwithstanding any special act,
52 municipal charter or ordinance or the renewal period set forth in
53 section 7-378a of the general statutes, the town of Woodbridge is
54 authorized to renew, for a period of not more than fifteen years from
55 the date of the original issue, any temporary notes that were issued by
56 said town to finance the acquisition of Woodbridge Country Club and
57 which were outstanding on January 1, 2019. All other provisions of
58 section 7-378a of the general statutes shall apply to the renewal
59 authorized under this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section

Statement of Legislative Commissioners:

In Section 4, "July" was changed to "January" for accuracy.

PD Joint Favorable Subst. -LCO

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 20 \$	FY 21 \$
New Haven; Fairfield; Windsor	Cost/Revenue Loss	See Below	None
Woodbridge	Cost	Potential	Potential

Explanation

The bill allows taxpayers in Fairfield, New Haven and Windsor to receive tax exemptions that they would have otherwise been eligible to receive if they had not missed the filing deadline for such exemptions. Depending on whether the payments have already been made, this results in a cost to these towns to reimburse taxpayers, or a revenue loss. It is anticipated that any impact would only occur in FY 20.

The bill also allows the Town of Woodbridge to renew temporary notes issued to finance the acquisition of Woodbridge Country Club. This results in a cost to the town that will vary based on the terms of the renewed notes.

The Out Years

The provisions of the bill relating to Fairfield, New Haven and Windsor have no impact in the out years. The provision relating to Woodbridge results in a cost in the out years to the extent that temporary notes are renewed.

OLR Bill Analysis

sHB 6120

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SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 21 Nay 0 (03/29/2019)