



**PA 19-200**—sHB 7413

*Finance, Revenue and Bonding Committee*

**AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS, PAYMENT OF A GRANT-IN-AID TO THE TOWN OF WALLINGFORD AND THE EXTENSION FOR FILING AN ANNUAL DECLARATION OF PERSONAL PROPERTY AND VALIDATING A TAX CREDIT CLAIM**

**SUMMARY:** This act:

1. establishes a procedure for property taxpayers to request an extension for filing an annual personal property declaration (§ 3);
2. extends the statutory deadlines for taxpayers in Bloomfield, Fairfield, New Haven, New London, and Windsor to file required claims for certain property tax exemptions (§§ 1 & 5-8);
3. requires the Department of Energy and Environmental Protection (DEEP) commissioner to pay a \$176,332 grant to Wallingford (funded by an existing DEEP bond authorization) to reimburse the town for extending municipal water services to five homes on South Broad Street (DEEP awarded the grant in November 2015, but it expired on December 31, 2016, before construction ended (§ 2)); and
4. allows certain businesses to claim a Neighborhood Assistance Act (NAA) tax credit for the 2017 income year even though they missed the deadline for making credit-eligible contributions (§ 4).

**EFFECTIVE DATE:** Upon passage, except the provisions concerning New London and filing extensions for personal property tax declarations are effective July 1, 2019.

**§ 3 — FILING EXTENSIONS FOR PERSONAL PROPERTY TAX DECLARATIONS**

By law, owners of taxable personal property (e. g., commercial furniture, fixtures, and equipment) must file an annual personal property declaration with municipal assessors for property tax purposes. The declarations are due by November 1, but assessors may grant filing extensions of up to 45 days for good cause.

The act explicitly authorizes any person required to file such a declaration to request an extension. Under the act, they must do so in writing on or before November 1, including electronically if the municipality allows taxpayers to submit their declarations in that manner.

**§§ 1 & 5-8 — FAILURE TO FILE FOR CERTAIN PROPERTY TAX EXEMPTIONS**

OLR PUBLIC ACT SUMMARY

The act allows taxpayers in four municipalities to claim a property tax exemption, for the property and grand lists shown in the table below, even though they missed the November 1 filing deadline. It does so by waiving the deadline if the taxpayer files for the exemption by the date listed below and pays the statutory late filing fee. The tax assessor must confirm that he or she received the fee, verify the property’s eligibility for the exemption, and subsequently approve the exemption. The municipality must refund any taxes, interest, or penalties paid on the property as if the claim was timely filed.

**Exemption Deadline Waivers**

§	<i>Municipality</i>	<i>Grand List</i>	<i>Exemption</i>	<i>New Filing Deadline</i>
1	New London	2017	Property owned by, or held in trust for, any corporation organized exclusively for scientific, educational, literary, historical, or charitable purposes and used exclusively for such purposes or for preserving open space land (CGS § 12-81(7)(A))	7/31/19
6	New Haven	2017		8/8/19
7	Fairfield	2017		8/8/19
8	Windsor	2018	Machinery and equipment used for manufacturing, biotechnology, and recycling (CGS § 12-81(76))	8/8/19

The act also allows taxpayers in Bloomfield to receive a property tax exemption for machinery and equipment used for manufacturing, biotechnology, and recycling for the 2017 grand list even though they missed the extended deadline they were granted for filing the required personal property declaration (November 24, 2017). It waives this deadline if the taxpayer filed the declaration within 45 days after it was originally due (i.e., by December 16, 2017). Bloomfield’s assessor must verify the property’s eligibility for the exemption and subsequently approve it. Bloomfield may refund any taxes or penalties paid on the property and may cancel any penalty it assessed that remains unpaid.

§ 4 — NAA TAX CREDIT

The act waives the deadline for making NAA credit-eligible contributions for the 2017 income year for any business subject to the insurance premiums tax that was otherwise eligible to claim the credit for that year. Under the act, such taxpayers are considered to have paid the contributions on time and allowed to claim the credit for the 2017 income year.

By law, NAA credits are available to businesses that contribute to, or invest in, municipally approved community projects and programs.