



Substitute House Bill No. 7413

Public Act No. 19-200

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.

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

Section 1. (*Effective July 1, 2019*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2017 grand list exemption pursuant to said subdivision (7) in the city of New London, except that such person failed to file the required statements within the time period prescribed, shall be regarded as having filed such statements in a timely manner if such person files such statements not later than thirty days after the effective date of this section, and pays the late filing fees pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of such property, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the city of New London shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the

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statements had been filed in a timely manner.

Sec. 2. (*Effective from passage*) The Commissioner of Energy and Environmental Protection shall pay from the grants-in-aid authorized in subsection (a) of section 34 of public act 09-2 of the September special session the amount of one hundred seventy-six thousand three hundred thirty-two dollars to the town of Wallingford for the purpose of reimbursing the town for the extension of municipal water services to five homes on South Broad Street.

Sec. 3. Section 12-42 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2019*):

(a) Any person required by law to file an annual declaration of personal property may request a filing extension with the assessor of the municipality. Such request shall be made on or before the first day of November in writing, including by electronic filing if the municipality is able to and agrees to accept electronic filing under subsection (d) of section 12-41. When the first day of November is a Saturday or Sunday, the declaration or extension request may be filed or postmarked the next business day following. The [assessors] assessor may grant an extension of not more than forty-five days to file the declaration required pursuant to section 12-41 upon determination that there is good cause.

(b) If no declaration is filed, the [assessors] assessor shall fill out a declaration including all property [which the assessors have] that the assessor has reason to believe is owned by the person for whom such declaration is prepared, liable to taxation, at the percentage of its actual valuation, as determined by the [assessors] assessor in accordance with the provisions of sections 12-63 and 12-71, from the best information [they] the assessor can obtain, and add thereto twenty-five per cent of such assessment. [When the first day of November is a Saturday or Sunday, the declaration may be filed or postmarked on the next

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business day following.]

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of chapter 228a of the general statutes, any business firm subject to the tax imposed by chapter 207 of the general statutes that was otherwise eligible to claim a tax credit pursuant to the provisions of chapter 228a of the general statutes for the 2017 income year, that paid the requisite contributions after the time period prescribed, shall be regarded as having paid such contributions in a timely manner and shall be allowed to claim such tax credit for said income year.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of sections 12-41, 12-42 and 12-57 of the general statutes or any special act, municipal charter or ordinance, any person otherwise eligible for a 2017 grand list exemption pursuant to subdivision (76) of section 12-81 of the general statutes, in the town of Bloomfield, except that such person failed to file the required personal property declaration by the extended deadline of November 24, 2017, that such person was granted, may be regarded as having filed said declaration in a timely manner if such person filed said declaration not later than forty-five days after said declaration was originally due. Upon verification of the exemption eligibility of the machinery and equipment included in such declaration, the assessor may approve the exemption for such property. If taxes or a penalty, or both, have been paid on the property for which such exemption is approved, the town of Bloomfield may reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable, or in an amount equal to the full amount of the penalty assessed and paid, or both, as applicable. If a penalty was assessed but is unpaid, the town of Bloomfield may cancel such penalty.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person

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otherwise eligible for a 2017 grand list exemption for all or part of the assessment year pursuant to said subdivision (7) in the city of New Haven, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

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

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Sec. 8. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2018 grand list exemption pursuant to said subdivision (76) in the town of Windsor, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section, and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Windsor shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner.

Approved July 9, 2019