AN ACT AUTHORIZING THE WAIVER OF CERTAIN PENALTIES RELATED TO A GRAND LIST EXEMPTION.

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

Section 1. (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.
This act shall take effect as follows and shall amend the following sections:

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<tr>
<th>Section 1</th>
<th>from passage</th>
<th>New section</th>
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