



House Bill No. 7009

September Special Session, Public Act No. 20-7

**AN ACT CONCERNING THE DEADLINES FOR CERTAIN
PROPERTY TAX EXEMPTIONS AND MUNICIPAL MATTERS.**

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

Section 1. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2017 grand list exemption pursuant to said subdivision in the town of Berlin, 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 12-81k 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 Berlin 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. 2. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person

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otherwise eligible for a 2019 grand list exemption pursuant to said subdivision in the town of Berlin, 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 12-81k 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 Berlin 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. 3. (*Effective from passage*) Notwithstanding the provisions of subsection (c) of subdivision (11) 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 subdivision (11) of section 12-81 of the general statutes in the town of East Haven, except that such person failed to submit evidence of certification pursuant to section 12-89a of the general statutes within the time period prescribed by the assessor or board of assessors or failed to file the required statement within the time period prescribed, or both, shall be regarded as having filed such statement or evidence of certification in a timely manner if such person files such evidence of certification or statement or both, as required by the assessor, not later than thirty days after the effective date of this section and pays any applicable late filing fee prescribed by the general statutes. Upon confirmation of the receipt of such fee, if applicable, 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 East Haven shall reimburse such

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person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the evidence of certification or statement, or both, had been filed in a timely manner.

Sec. 4. (*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 and a 2018 grand list exemption pursuant to said subdivision in the town of Groton, 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 town of Groton shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statements had been filed in a timely manner.

Sec. 5. (*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 2018 grand list exemption pursuant to said subdivision in the city of Meriden, 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

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exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the city of Meriden 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. 6. (*Effective from passage*) Any person otherwise eligible for a 2018 grand list exemption pursuant to subdivision (13) of section 12-81 of the general statutes in the city of Meriden, except that such person failed to submit evidence of certification pursuant to section 12-89a of the general statutes within the time period prescribed by the assessor or board of assessors, shall be regarded as having filed such evidence of certification in a timely manner if such person files such evidence of certification not later than thirty days after the effective date of this section and pays any applicable late filing fee prescribed by the general statutes. Upon confirmation of the receipt of such fee, if applicable, 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 Meriden shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the evidence of certification 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 in the town of Middletown, 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

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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 Middletown 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. 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 in the town of Middletown, 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 12-81k 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 Middletown 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. 9. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2017 grand list exemption pursuant to said subdivision 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-

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81k 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. 10. (*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 in the town of Oxford, 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 12-81k 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 Oxford 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. 11. (*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 in the town of Plainville, 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

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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 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 Plainville 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. 12. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2017 grand list exemption pursuant to said subdivision in the town of Seymour, 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 12-81k 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 Seymour 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. 13. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2019 grand list exemption pursuant to said subdivision in the town of West Hartford, 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

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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 12-81k 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 West Hartford 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. 14. (*Effective from passage*) Notwithstanding the provisions of subparagraph (c) of subdivision (59) of section 12-81 of the general statutes and subparagraph (c) of subdivision (60) of section 12-81 of the general statutes and the filing deadline specified for filing Form M-55 under the Airport Development Zone Program administered by the Department of Community and Economic Development, any person otherwise eligible for a 2019 grand list exemption under subdivision (59) or (60) of section 12-81 of the general statutes, or both, in the town of Windsor Locks, pursuant to a certificate of eligibility granted to such person by said department under said program, except that such person failed to submit said Form M-55 within the time period prescribed, shall be regarded as having filed said form in a timely manner if such person files said form 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 property included in said form, 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 Windsor Locks shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed the taxes payable if said form had been filed in a timely manner.

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Sec. 15. (*Effective from passage*) Notwithstanding the provisions of subsection (b) of section 10-76g of the general statutes concerning the deadlines for filing an application for a grant for the excess costs of special education under said subsection, for the fiscal year ending June 30, 2021, the State Board of Education shall make payment for the excess costs incurred by the local board of education for the town of Milford for students omitted from the March, 2020, filing during the fiscal year ending June 30, 2020.

Sec. 16. Subsection (o) of section 2 of public act 05-289, as amended by section 2 of public act 12-144 and section 9 of public act 15-184, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(o) At the option of the city of Bridgeport by vote of the city council of the city of Bridgeport, the district shall be merged into the city of Bridgeport if no bonds are issued by the district [not later than fifteen years after] on or before July 1, [2005] 2025, or after the bonds authorized by this section are no longer outstanding and any property which is owned by the district shall be distributed to the city of Bridgeport.

Sec. 17. (*Effective from passage*) Notwithstanding any period of performance date related to contract 20170140011490001A between the town of Branford and the Department of Economic and Community Development, the Secretary of the Office of Policy and Management shall pay, from the small town economic assistance program established pursuant to section 4-66g of the general statutes, the amount of five hundred thousand dollars as a grant-in-aid to the town of Branford for the costs of demolishing and reconstructing the Indian Neck Firehouse.

Sec. 18. (*Effective from passage*) Notwithstanding the provisions of subsection (m) of section 8-3 of the general statutes, any site plan approval granted by the Ridgefield Planning and Zoning Commission at its meeting held on May 15, 2007, and further extended by said

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commission, for the construction of residential multi-family structures, and any modifications to such site plan, shall not expire if the applicant has obtained all the necessary building permits and commenced construction on or before the expiration date.

Approved October 2, 2020