



House of Representatives

General Assembly

File No. 530

January Session, 2021

Substitute House Bill No. 6609

House of Representatives, April 20, 2021

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 A CERTAIN GRAND LIST EXEMPTION.

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 otherwise
4 eligible for a 2019 and 2020 grand list exemption for all or part of the
5 assessment years pursuant to said subdivision (7) in the city of Danbury,
6 except that such person failed to file the required statements within the
7 time period prescribed, shall be regarded as having filed such
8 statements in a timely manner if such person files such statements not
9 later than thirty days after the effective date of this section and pays the
10 late filing fees pursuant to section 12-87a of the general statutes. Upon
11 confirmation of the receipt of such fees and verification of the exemption
12 eligibility of such property, the assessor shall approve the exemptions
13 for such property. If taxes, interest or penalties have been paid on the
14 property for which such exemptions are approved, the city of Danbury

15 shall reimburse such person in an amount equal to the amount by which
 16 such taxes, interest and penalties exceed any taxes payable if the
 17 statements had been filed in a timely manner.

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

Statement of Legislative Commissioners:

In Section 1, "statement" was changed to "statements", "fee" was changed to "fees", "exemption" was changed to "exemptions" and "exemption is" was changed to "exemptions are" for accuracy.

PD *Joint Favorable Subst.*

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 22 \$	FY 23 \$
Danbury	Revenue Loss/Cost	See Below	None

Explanation

The bill allows certain taxpayers in the City of Danbury to receive a property tax exemption that they otherwise would have received if they had filed their claim for such exemption on time.

As this relates to past grand lists, the bill results in either a revenue loss to the City, or a cost to reimburse taxpayers for any taxes paid on exempt property. It is anticipated that any revenue loss or reimbursement would only occur in FY 22.

The Out Years

As the bill relates to a one-time cost or revenue loss to the City of Danbury, there is no impact in the out years.



OLR Bill Analysis

sHB 6609

***AN ACT CONCERNING THE FAILURE TO FILE FOR A CERTAIN
GRAND LIST EXEMPTION.***

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 24 Nay 2 (03/31/2021)