



Senate

General Assembly

File No. 671

January Session, 2021

Senate Bill No. 1100

Senate, May 10, 2021

The Committee on Finance, Revenue and Bonding reported through SEN. FONFARA of the 1st Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS.

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

1 Section 1. (*Effective July 1, 2021*) Notwithstanding the provisions of
2 subdivision (76) of section 12-81 of the general statutes, any person
3 otherwise eligible for a 2018 and 2019 grand list exemption pursuant to
4 said subdivision in the city of Hartford, except that such person failed
5 to file the required statements within the time periods prescribed, shall
6 be regarded as having filed such statements in a timely manner if such
7 person files such statements not later than thirty days after the effective
8 date of this section and pays the late filing fees pursuant to section 12-
9 81k of the general statutes. Upon confirmation of the receipt of such fees
10 and verification of the exemption eligibility of such property, the
11 assessor shall approve the exemptions for such property. If taxes,
12 interest or penalties have been paid on the property for which such
13 exemptions are approved, the city of Hartford shall reimburse such
14 person in an amount equal to the amount by which such taxes, interest

15 and penalties exceed any taxes payable if the statement had been filed
16 in a timely manner.

17 Sec. 2. (*Effective July 1, 2021*) Notwithstanding the provisions of
18 subdivision (57) of section 12-81 of the general statutes and sections 12-
19 41, 12-42 and 12-57a of the general statutes, any person otherwise
20 eligible for a 2020 grand list exemption pursuant to subdivision (57) of
21 section 12-81 of the general statutes in the town of Middlefield, except
22 that such person failed to file the required application and personal
23 property declaration within the time periods prescribed, shall be
24 regarded as having filed such application and declaration in a timely
25 manner if such person files such application and declaration not later
26 than thirty days after the effective date of this section and pays any
27 applicable late filing fee prescribed by the general statutes. Upon
28 confirmation of the receipt of such fee, if applicable, and verification of
29 the exemption eligibility of such property, the assessor shall approve the
30 exemption for such property. If taxes, interest or penalties have been
31 paid on the property for which such exemption is approved, the town
32 of Middlefield shall reimburse such person in an amount equal to the
33 amount by which such taxes, interest and penalties exceed any taxes
34 payable if the application and declaration had been filed in a timely
35 manner.

36 Sec. 3. (*Effective July 1, 2021*) Notwithstanding the provisions of
37 subparagraph (A) of subdivision (7) of section 12-81 of the general
38 statutes and section 12-87a of the general statutes, any person otherwise
39 eligible for a 2017 grand list exemption pursuant to said subdivision in
40 the town of Middletown, except that such person failed to file the
41 required statement within the time period prescribed, shall be regarded
42 as having filed such statement in a timely manner if such person files
43 such statement not later than thirty days after the effective date of this
44 section and pays the late filing fee pursuant to section 12-87a of the
45 general statutes. Upon confirmation of the receipt of such fee and
46 verification of the exemption eligibility of such property, the assessor
47 shall approve the exemption for such property. If taxes, interest or
48 penalties have been paid on the property for which such exemption is

49 approved, the town of Middletown shall reimburse such person in an
50 amount equal to the amount by which such taxes, interest and penalties
51 exceed any taxes payable if the statements had been filed in a timely
52 manner.

53 Sec. 4. (*Effective July 1, 2021*) Notwithstanding the provisions of
54 subdivision (57) of section 12-81 of the general statutes and sections 12-
55 41, 12-42 and 12-57a of the general statutes, any person otherwise
56 eligible for a 2020 grand list exemption pursuant to subdivision (57) of
57 section 12-81 of the general statutes in the town of Middletown, except
58 that such person failed to file the required application and personal
59 property declaration within the time periods prescribed, shall be
60 regarded as having filed such application and declaration in a timely
61 manner if such person files such application and declaration not later
62 than thirty days after the effective date of this section and pays any
63 applicable late filing fee prescribed by the general statutes. Upon
64 confirmation of the receipt of such fee, if applicable, and verification of
65 the exemption eligibility of such property, the assessor shall approve the
66 exemption for such property. If taxes, interest or penalties have been
67 paid on the property for which such exemption is approved, the town
68 of Middletown shall reimburse such person in an amount equal to the
69 amount by which such taxes, interest and penalties exceed any taxes
70 payable if the application and declaration had been filed in a timely
71 manner.

72 Sec. 5. (*Effective July 1, 2021*) Notwithstanding the provisions of
73 sections 12-41, 12-42 and 12-57a of the general statutes, any person
74 otherwise eligible for a 2020 grand list exemption pursuant to
75 subdivision (57) of section 12-81 of the general statutes in the town of
76 Middletown, except that such person failed to file the required personal
77 property declaration within the time period prescribed, shall be
78 regarded as having filed such declaration in a timely manner if such
79 person files such declaration not later than thirty days after the effective
80 date of this section. Upon verification of the exemption eligibility of the
81 personal property included in such declaration, the assessor shall
82 approve the exemption for such property. If taxes, interest or penalties

83 have been paid on the property for which such exemption is approved,
 84 the town of Middletown shall reimburse such person in an amount
 85 equal to the amount by which such taxes, interest and penalties exceed
 86 any taxes payable if the declaration had been filed in a timely manner.

87 Sec. 6. (*Effective July 1, 2021*) Notwithstanding the provisions of
 88 subdivision (76) of section 12-81 of the general statutes, any person
 89 otherwise eligible for a 2020 grand list exemption pursuant to said
 90 subdivision in the town of Plainville, except that such person failed to
 91 file the required statement within the time period prescribed, shall be
 92 regarded as having filed such statement in a timely manner if such
 93 person files such statement not later than thirty days after the effective
 94 date of this section and pays the late filing fee pursuant to section 12-
 95 81k of the general statutes. Upon confirmation of the receipt of such fee
 96 and verification of the exemption eligibility of such property, the
 97 assessor shall approve the exemption for such property. If taxes, interest
 98 or penalties have been paid on the property for which such exemption
 99 is approved, the town of Plainville shall reimburse such person in an
 100 amount equal to the amount by which such taxes, interest and penalties
 101 exceed any taxes payable if the statement had been filed in a timely
 102 manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2021</i>	New section
Sec. 2	<i>July 1, 2021</i>	New section
Sec. 3	<i>July 1, 2021</i>	New section
Sec. 4	<i>July 1, 2021</i>	New section
Sec. 5	<i>July 1, 2021</i>	New section
Sec. 6	<i>July 1, 2021</i>	New section

FIN *Joint Favorable*

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 \$
Hartford; Middlefield; Middletown; Plainville	Revenue Loss	See Below	None

Explanation

The bill allows taxpayers in Hartford, Middlefield, Middletown, and Plainville to receive a tax exemption that they otherwise would have been eligible to receive if they had not missed the filing deadline for the exemption.

The bill results in either a revenue loss to the municipalities of Hartford, Middlefield, Middletown, and Plainville or a cost to reimburse taxpayers that have paid taxes for exempt property. It is anticipated that any impact would only occur in FY 22.

The Out Years

There is no fiscal impact in the out years, as the bill relates to tax payments made in one fiscal year only.



OLR Bill Analysis

SB 1100

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GRAND LIST EXEMPTIONS.***

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 47 Nay 1 (04/22/2021)