



General Assembly

Substitute Bill No. 6609

January Session, 2021



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.*