



General Assembly

Amendment

January Session, 2021

LCO No. 10175



Offered by:
REP. MCCARTHY VAHEY, 133rd
Dist.

To: Senate Bill No. 1100

File No. 671

Cal. No. 600

(As Amended)

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

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of
4 subparagraph (A) of subdivision (7) of section 12-81 of the general
5 statutes and section 12-87a of the general statutes, any person otherwise
6 eligible for a 2019 and 2020 grand list exemption for all or part of the
7 assessment years pursuant to said subdivision (7) in the city of Danbury,
8 except that such person failed to file the required statements within the
9 time period prescribed, shall be regarded as having filed such
10 statements in a timely manner if such person files such statements not
11 later than thirty days after the effective date of this section and pays the
12 late filing fees pursuant to section 12-87a of the general statutes. Upon
13 confirmation of the receipt of such fees and verification of the exemption

14 eligibility of such property, the assessor shall approve the exemptions
 15 for such property. If taxes, interest or penalties have been paid on the
 16 property for which such exemptions are approved, the city of Danbury
 17 shall reimburse such person in an amount equal to the amount by which
 18 such taxes, interest and penalties exceed any taxes payable if the
 19 statements had been filed in a timely manner.

20 Sec. 502. (*Effective from passage*) Notwithstanding the provisions of
 21 subdivision (76) of section 12-81 of the general statutes, any person
 22 otherwise eligible for a 2018 grand list exemption pursuant to said
 23 subdivision (76) in the town of Seymour, except that such person failed
 24 to file the required statement within the time period prescribed, shall be
 25 regarded as having filed such statement in a timely manner if such
 26 person files such statement not later than thirty days after the effective
 27 date of this section and pays the late filing fee pursuant to section 12-
 28 81k of the general statutes. Upon confirmation of the receipt of such fee
 29 and verification of the exemption eligibility of such property, the
 30 assessor shall approve the exemption for such property. If taxes, interest
 31 or penalties have been paid on the property for which such exemption
 32 is approved, the town of Seymour shall reimburse such person in an
 33 amount equal to the amount by which such taxes, interest and penalties
 34 exceed any taxes payable if the statement had been filed in a timely
 35 manner."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>from passage</i>	New section
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