

**Proposed Substitute
Bill No. 6609**

LCO No. 5082

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 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 year pursuant to said subdivision (7) in the city of Danbury,
6 except that such person failed to file the required statement within the
7 time period prescribed, shall be regarded as having filed such statement
8 in a timely manner if such person files such statement not later than
9 thirty days after the effective date of this section and pays the late filing
10 fee pursuant to section 12-87a of the general statutes. Upon confirmation
11 of the receipt of such fee and verification of the exemption eligibility of
12 such property, the assessor shall approve the exemption for such
13 property. If taxes, interest or penalties have been paid on the property
14 for which such exemption is approved, the city of Danbury shall
15 reimburse such person in an amount equal to the amount by which such
16 taxes, interest and penalties exceed any taxes payable if the statement
17 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
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