



General Assembly

Amendment

February Session, 2022

LCO No. 6047



Offered by:

SEN. FONFARA, 1st Dist.

REP. SCANLON, 98th Dist.

To: Subst. Senate Bill No. 464

File No. 543

Cal. No. 399

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

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) Notwithstanding the provisions of
4 subdivision (76) of section 12-81 of the general statutes, any person
5 otherwise eligible for a 2020 grand list exemption pursuant to said
6 subdivision in the city of Danbury, except that such person failed to file
7 the required statement within the time period prescribed, shall be
8 regarded as having filed such statement in a timely manner if such
9 person files such statement not later than thirty days after the effective
10 date of this section and pays the late filing fee pursuant to section 12-
11 81k of the general statutes. Upon confirmation of the receipt of such fee
12 and verification of the exemption eligibility of such property, the
13 assessor shall approve the exemption for such property. If taxes, interest
14 or penalties have been paid on the property for which such exemption

15 is approved, the city of Danbury shall reimburse such person in an
16 amount equal to the amount by which such taxes, interest and penalties
17 exceed any taxes payable if the statement had been filed in a timely
18 manner.

19 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
20 subdivision (76) of section 12-81 of the general statutes, any person
21 otherwise eligible for a 2021 grand list exemption pursuant to said
22 subdivision in the town of Groton, except that such person failed to file
23 the required statement within the time period prescribed, shall be
24 regarded as having filed such statement in a timely manner if such
25 person files such statement not later than thirty days after the effective
26 date of this section and pays the late filing fee pursuant to section 12-
27 81k of the general statutes. Upon confirmation of the receipt of such fee
28 and verification of the exemption eligibility of such property, the
29 assessor shall approve the exemption for such property. If taxes, interest
30 or penalties have been paid on the property for which such exemption
31 is approved, the town of Groton shall reimburse such person in an
32 amount equal to the amount by which such taxes, interest and penalties
33 exceed any taxes payable if the statement had been filed in a timely
34 manner.

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

49 amount by which such taxes, interest and penalties exceed any taxes
50 payable if the statement had been filed in a timely manner.

51 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
52 subdivision (76) of section 12-81 of the general statutes, any person
53 otherwise eligible for a 2021 grand list exemption pursuant to said
54 subdivision in the town of Manchester, except that such person failed to
55 file the required statement within the time period prescribed, shall be
56 regarded as having filed such statement in a timely manner if such
57 person files such statement not later than thirty days after the effective
58 date of this section and pays the late filing fee pursuant to section 12-
59 81k of the general statutes. Upon confirmation of the receipt of such fee
60 and verification of the exemption eligibility of such property, the
61 assessor shall approve the exemption for such property. If taxes, interest
62 or penalties have been paid on the property for which such exemption
63 is approved, the town of Manchester shall reimburse such person in an
64 amount equal to the amount by which such taxes, interest and penalties
65 exceed any taxes payable if the statement had been filed in a timely
66 manner.

67 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
68 subparagraph (A) of subdivision (7) of section 12-81 of the general
69 statutes and section 12-87a of the general statutes, any person otherwise
70 eligible for a 2018, 2019 and 2020 grand list exemption pursuant to said
71 subdivision in the town of Middletown, except that such person failed
72 to file the required statements within the time periods prescribed, shall
73 be regarded as having filed such statements in a timely manner if such
74 person files such statements not later than thirty days after the effective
75 date of this section and pays the late filing fees pursuant to section 12-
76 87a of the general statutes. Upon confirmation of the receipt of such fees
77 and verification of the exemption eligibility of such property, the
78 assessor shall approve the exemptions for such property. If taxes,
79 interest or penalties have been paid on the property for which such
80 exemptions are approved, the town of Middletown shall reimburse such
81 person in an amount equal to the amount by which such taxes, interest
82 and penalties exceed any taxes payable if the statements had been filed

83 in a timely manner.

84 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
85 section 12-89 of the general statutes, any person otherwise eligible for a
86 2020 grand list exemption pursuant to subdivision (58) of section 12-81
87 of the general statutes in the town of Middletown, except that such
88 person failed to file the required exemption application within the time
89 period prescribed, shall be regarded as having filed such application in
90 a timely manner if such person files such application not later than thirty
91 days after the effective date of this section and pays any applicable late
92 filing fee prescribed by the general statutes. Upon confirmation of the
93 receipt of such fee, if applicable, and verification of the exemption
94 eligibility of such property, the assessor shall approve the exemption for
95 such property. If taxes, interest or penalties have been paid on the
96 property for which such exemption is approved, the town of
97 Middletown shall reimburse such person in an amount equal to the
98 amount by which such taxes, interest and penalties exceed any taxes
99 payable if the application had been filed in a timely manner.

100 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of
101 subparagraph (B) of subdivision (74) of section 12-81 of the general
102 statutes, any person otherwise eligible for a 2019, 2020 and 2021 grand
103 list exemption pursuant to said subdivision in the city of New Haven,
104 except that such person failed to file the required exemption
105 applications within the time periods prescribed, shall be regarded as
106 having filed such applications in a timely manner if such person files
107 such applications not later than thirty days after the effective date of this
108 section and pays the late filing fees pursuant to section 12-81k of the
109 general statutes. Upon confirmation of the receipt of such fees and
110 verification of the exemption eligibility of the vehicles included in such
111 applications, the assessor shall approve the exemptions for such
112 property. If taxes, interest or penalties have been paid on the property
113 for which such exemptions are approved, the city of New Haven shall
114 reimburse such person in an amount equal to the amount by which such
115 taxes, interest and penalties exceed any taxes payable if the applications
116 had been filed in a timely manner.

117 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
118 subdivision (76) of section 12-81 of the general statutes, any person
119 otherwise eligible for a 2021 grand list exemption pursuant to said
120 subdivision in the town of Watertown, except that such person failed to
121 file the required statement within the time period prescribed, shall be
122 regarded as having filed such statement in a timely manner if such
123 person files such statement not later than thirty days after the effective
124 date of this section and pays the late filing fee pursuant to section 12-
125 81k of the general statutes. Upon confirmation of the receipt of such fee
126 and verification of the exemption eligibility of such property, the
127 assessor shall approve the exemption for such property. If taxes, interest
128 or penalties have been paid on the property for which such exemption
129 is approved, the town of Watertown shall reimburse such person in an
130 amount equal to the amount by which such taxes, interest and penalties
131 exceed any taxes payable if the statement had been filed in a timely
132 manner.

133 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
134 subparagraph (B) of subdivision (72) of section 12-81 of the general
135 statutes, any person otherwise eligible for a 2021 grand list exemption
136 pursuant to said subdivision in the town of West Hartford, except that
137 such person failed to file the required exemption application within the
138 time period prescribed shall be regarded as having filed such
139 application in a timely manner if such person files such application not
140 later than thirty days after the effective date of this section and pays the
141 late filing fee pursuant to section 12-81k of the general statutes. Upon
142 confirmation of the receipt of such fee and verification of the exemption
143 eligibility of the machinery and equipment included in such application,
144 the assessor shall approve the exemption for such property. If taxes,
145 interest or penalties have been paid on the property for which such
146 exemptions are approved, the town of West Hartford shall reimburse
147 such person in an amount equal to the amount by which such taxes,
148 interest and penalties exceed any taxes payable if the application had
149 been filed in a timely manner.

150 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of

151 subdivision (76) of section 12-81 of the general statutes, any person
 152 otherwise eligible for a 2020 and 2021 grand list exemption pursuant to
 153 said subdivision in the town of Windsor Locks, except that such person
 154 failed to file the required statements within the time periods prescribed,
 155 shall be regarded as having filed such statements in a timely manner if
 156 such person files such statements not later than thirty days after the
 157 effective date of this section and pays the late filing fees pursuant to
 158 section 12-81k of the general statutes. Upon confirmation of the receipt
 159 of such fees and verification of the exemption eligibility of such
 160 property, the assessor shall approve the exemptions for such property.
 161 If taxes, interest or penalties have been paid on the property for which
 162 such exemptions are approved, the town of Windsor Locks shall
 163 reimburse such person in an amount equal to the amount by which such
 164 taxes, interest and penalties exceed any taxes payable if the statements
 165 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
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>from passage</i>	New section