



Senate

General Assembly

File No. 685

January Session, 2023

Senate Bill No. 1234

Senate, May 3, 2023

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, 2023*) Notwithstanding the provisions of
2 subdivision (76) of section 12-81 of the general statutes, any person
3 otherwise eligible for a 2022 grand list exemption pursuant to said
4 subdivision in the town of Berlin, except that such person failed to file
5 the required statement within the time period prescribed, shall be
6 regarded as having filed such statement in a timely manner if such
7 person files such statement not later than thirty days after the effective
8 date of this section and pays the late filing fee pursuant to section 12-
9 81k of the general statutes. Upon confirmation of the receipt of such fee
10 and verification of the exemption eligibility of such property, the
11 assessor shall approve the exemption for such property. If taxes, interest
12 or penalties have been paid on the property for which such exemption
13 is approved, the town of Berlin shall reimburse such person in an
14 amount equal to the amount by which such taxes, interest and penalties

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

17 Sec. 2. (*Effective July 1, 2023*) Notwithstanding the provisions of
18 subdivision (76) of section 12-81 of the general statutes, any person
19 otherwise eligible for a 2019, 2020, 2021 and 2022 grand list exemption
20 pursuant to said subdivision in the town of Thomaston, except that such
21 person failed to file the required statements within the time period
22 prescribed, shall be regarded as having filed such statements in a timely
23 manner if such person files such statements not later than thirty days
24 after the effective date of this section and pays the late filing fees
25 pursuant to section 12-81k of the general statutes. Upon confirmation of
26 the receipt of such fees and verification of the exemption eligibility of
27 such property, the assessor shall approve the exemptions for such
28 property. If taxes, interest or penalties have been paid on the property
29 for which such exemptions are approved, the town of Thomaston shall
30 reimburse such person in an amount equal to the amount by which such
31 taxes, interest and penalties exceed any taxes payable if the statements
32 had been filed in a timely manner.

33 Sec. 3. (*Effective July 1, 2023*) Notwithstanding the provisions of
34 subdivision (76) of section 12-81 of the general statutes, any person
35 otherwise eligible for a 2021 grand list exemption pursuant to said
36 subdivision in the town of Thompson, except that such person failed to
37 file the required statement within the time period prescribed, shall be
38 regarded as having filed such statement in a timely manner if such
39 person files such statement not later than thirty days after the effective
40 date of this section and pays the late filing fee pursuant to section 12-
41 81k of the general statutes. Upon confirmation of the receipt of such fee
42 and verification of the exemption eligibility of such property, the
43 assessor shall approve the exemption for such property. If taxes, interest
44 or penalties have been paid on the property for which such exemption
45 is approved, the town of Thompson shall reimburse such person in an
46 amount equal to the amount by which such taxes, interest and penalties
47 exceed any taxes payable if the statement had been filed in a timely
48 manner.

49 Sec. 4. (*Effective July 1, 2023*) Notwithstanding the provisions of
50 subparagraph (A) of subdivision (7) of section 12-81 of the general
51 statutes and section 12-87a of the general statutes, any person otherwise
52 eligible for a 2021 grand list exemption pursuant to said subdivision in
53 the town of West Hartford, except that such person failed to file the
54 required statement within the time period prescribed, shall be regarded
55 as having filed such statement in a timely manner if such person files
56 such statement not later than thirty days after the effective date of this
57 section and pays the late filing fee pursuant to section 12-87a of the
58 general statutes. Upon confirmation of the receipt of such fee and
59 verification of the exemption eligibility of such property, the assessor
60 shall approve the exemption for such property. If taxes, interest or
61 penalties have been paid on the property for which such exemption is
62 approved, the town of West Hartford shall reimburse such person in an
63 amount equal to the amount by which such taxes, interest and penalties
64 exceed any taxes payable if the statement had been filed in a timely
65 manner.

66 Sec. 5. (*Effective July 1, 2023*) Notwithstanding the provisions of
67 subdivision (76) of section 12-81 of the general statutes, any person
68 otherwise eligible for a 2021 grand list exemption pursuant to said
69 subdivision in the city of West Haven, except that such person failed to
70 file the required statement within the time period prescribed, shall be
71 regarded as having filed such statement in a timely manner if such
72 person files such statement not later than thirty days after the effective
73 date of this section and pays the late filing fee pursuant to section 12-
74 81k of the general statutes. Upon confirmation of the receipt of such fee
75 and verification of the exemption eligibility of such property, the
76 assessor shall approve the exemption for such property. If taxes, interest
77 or penalties have been paid on the property for which such exemption
78 is approved, the city of West Haven shall reimburse such person in an
79 amount equal to the amount by which such taxes, interest and penalties
80 exceed any taxes payable if the statement had been filed in a timely
81 manner.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2023</i>	New section
Sec. 2	<i>July 1, 2023</i>	New section
Sec. 3	<i>July 1, 2023</i>	New section
Sec. 4	<i>July 1, 2023</i>	New section
Sec. 5	<i>July 1, 2023</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 24 \$	FY 25 \$
Berlin; Thompson; Thomaston; West Haven; West Hartford	Cost/Revenue Loss	See Below	None

Explanation

The bill allows taxpayers in Berlin, Thompson, Thomaston, West Haven, and West Hartford to receive tax exemptions that they would have otherwise been eligible to receive if they had not missed the filing deadline for such exemptions in certain years. Depending on whether the payments have already been made, this results in a cost to these towns to reimburse such taxpayers, or a revenue loss. It is anticipated that any impact would only occur in FY 24.

The Out Years

The bill has no out years impact.



OLR Bill Analysis

SB 1234

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

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 51 Nay 0 (04/18/2023)