

# OFFICE OF FISCAL ANALYSIS

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SB-1234

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

As Amended by Senate "A" (LCO 8939)

House Calendar No.: 618

Senate Calendar No.: 408

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## ***OFA Fiscal Note***

### ***State Impact:***

Agency Affected	Fund-Effect	FY 24 \$	FY 25 \$
Policy & Mgmt., Off.	GF - Cost	See Below	See Below

Note: GF=General Fund

### ***Municipal Impact:***

Municipalities	Effect	FY 24 \$	FY 25 \$
Berlin; Bloomfield; East Hampton; Middletown; Thomaston; Thompson; West Hartford; West Haven	Cost/Revenue Loss	See Below	None
Manchester	Uncertain	See Below	See Below
Norwalk	Potential Revenue Gain	See Below	See Below
Windham	Revenue Gain	See Below	See Below

### ***Explanation***

The bill makes various changes impacting town finances as described below.

**Sections 1-8** allow taxpayers in Berlin, Bloomfield, East Hampton, Middletown, Thomaston, Thompson, West Hartford, and West Haven 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.

**Section 9** validates the plan of consolidation between the town of Manchester and the Eighth Utilities District. Any impact to Manchester and the Eighth Utilities District will depend on the terms of the consolidation.

**Section 10** validates the notice of assessment increase for the October 1, 2022, grand list for the city of Norwalk. This may result in potential revenue gain to Norwalk beginning in FY 24 to the extent this results in an assessment increase.

**Section 11** permits the town of Windham to update statements filed with the Office of Policy and Management (OPM) related to the motor vehicle property tax grants. This results in a cost to OPM and a corresponding revenue gain to the town of Windham in FY 24 and FY 25.

Senate "A" eliminates the original bill and its associated fiscal impact, and results in the impact described above.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to terms of the town of Manchester consolidations and the assessment increase for the city of Norwalk.

*The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does 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.*