



General Assembly

**Substitute Bill No. 1136**

January Session, 2023



**AN ACT CONCERNING THE FAILURE TO FILE 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 2019, 2020 and 2021 grand list exemption  
4 pursuant to said subdivision in the town of Thomaston, except that such  
5 person failed to file the required statements within the time period  
6 prescribed, shall be regarded as having filed such statements in a timely  
7 manner if such person files such statements not later than thirty days  
8 after the effective date of this section and pays the late filing fees  
9 pursuant to section 12-81k of the general statutes. Upon confirmation of  
10 the receipt of such fees and verification of the exemption eligibility of  
11 such property, the assessor shall approve the exemptions for such  
12 property. If taxes, interest or penalties have been paid on the property  
13 for which such exemptions are approved, the town of Thomaston shall  
14 reimburse such person in an amount equal to the amount by which such  
15 taxes, interest and penalties exceed any taxes payable if the statements  
16 had been filed in a timely 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 2022 grand list exemption pursuant to said  
20 subdivision in the town of East Hampton, except that such person failed  
21 to file the required statement within the time period prescribed, shall be  
22 regarded as having filed such statement in a timely manner if such  
23 person files such statement not later than thirty days after the effective  
24 date of this section and pays the late filing fees pursuant to section 12-  
25 81k of the general statutes. Upon confirmation of the receipt of such fees  
26 and verification of the exemption eligibility of such property, the  
27 assessor shall approve the exemption for such property. If taxes, interest  
28 or penalties have been paid on the property for which such exemption  
29 is approved, the town of East Hampton shall reimburse such person in  
30 an amount equal to the amount by which such taxes, interest and  
31 penalties exceed any taxes payable if the statement had been filed in a  
32 timely 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

**PD**            *Joint Favorable Subst.*