



General Assembly

January Session, 2023

***Raised Bill No. 1234***

LCO No. 5008



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

***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

**Statement of Purpose:**

To allow certain persons to file for property tax exemptions, notwithstanding certain statutory deadlines.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*