



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,
12 interest or penalties have been paid on the property for which such
13 exemption is approved, the town of Berlin shall reimburse such person
14 in an amount equal to the amount by which such taxes, interest and
15 penalties exceed any taxes payable if the statement had been filed in a

16 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 2019, 2020, 2021 and 2022 grand list exemption
20 pursuant to said subdivision in the town of Thomaston, except that
21 such person failed to file the required statements within the time
22 period prescribed, shall be regarded as having filed such statements in
23 a timely manner if such person files such statements not later than
24 thirty days after the effective date of this section and pays the late
25 filing fees pursuant to section 12-81k of the general statutes. Upon
26 confirmation of the receipt of such fees and verification of the
27 exemption eligibility of such property, the assessor shall approve the
28 exemptions for such property. If taxes, interest or penalties have been
29 paid on the property for which such exemptions are approved, the
30 town of Thomaston shall reimburse such person in an amount equal to
31 the amount by which such taxes, interest and penalties exceed any
32 taxes payable if the statements 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,
44 interest or penalties have been paid on the property for which such
45 exemption is approved, the town of Thompson shall reimburse such
46 person in an amount equal to the amount by which such taxes, interest
47 and penalties exceed any taxes payable if the statement had been filed
48 in a timely 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
52 otherwise eligible for a 2021 grand list exemption pursuant to said
53 subdivision in the town of West Hartford, except that such person
54 failed to file the required statement within the time period prescribed,
55 shall be regarded as having filed such statement in a timely manner if
56 such person files such statement not later than thirty days after the
57 effective date of this section and pays the late filing fee pursuant to
58 section 12-87a of the general statutes. Upon confirmation of the receipt
59 of such fee and verification of the exemption eligibility of such
60 property, the assessor shall approve the exemption for such property.
61 If taxes, interest or penalties have been paid on the property for which
62 such exemption is approved, the town of West Hartford shall
63 reimburse such person in an amount equal to the amount by which
64 such taxes, interest and penalties exceed any taxes payable if the
65 statement had been filed in a timely 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,
77 interest or penalties have been paid on the property for which such
78 exemption is approved, the city of West Haven shall reimburse such
79 person in an amount equal to the amount by which such taxes, interest
80 and penalties exceed any taxes payable if the statement had been filed
81 in a 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
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*