



General Assembly

Amendment

January Session, 2023

LCO No. 8939



Offered by:

SEN. FONFARA, 1st Dist.

REP. HORN, 64th Dist.

To: Senate Bill No. 1234

File No. 685

Cal. No. 408

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

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective July 1, 2023*) Notwithstanding the provisions of
4 subdivision (76) of section 12-81 of the general statutes, any person
5 otherwise eligible for a 2022 grand list exemption pursuant to said
6 subdivision in the town of Berlin, except that such person failed to file
7 the required statement within the time period prescribed, shall be
8 regarded as having filed such statement in a timely manner if such
9 person files such statement not later than thirty days after the effective
10 date of this section and pays the late filing fee pursuant to section 12-
11 81k of the general statutes. Upon confirmation of the receipt of such fee
12 and verification of the exemption eligibility of such property, the
13 assessor shall approve the exemption for such property. If taxes, interest
14 or penalties have been paid on the property for which such exemption
15 is approved, the town of Berlin shall reimburse such person in an

16 amount equal to the amount by which such taxes, interest and penalties
17 exceed any taxes payable if the statement had been filed in a timely
18 manner.

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

35 Sec. 3. (*Effective July 1, 2023*) Notwithstanding the provisions of
36 subdivision (76) of section 12-81 of the general statutes, any person
37 otherwise eligible for a 2022 grand list exemption pursuant to said
38 subdivision in the town of East Hampton, except that such person failed
39 to file the required statement within the time period prescribed, shall be
40 regarded as having filed such statement in a timely manner if such
41 person files such statement not later than thirty days after the effective
42 date of this section and pays the late filing fee pursuant to section 12-
43 81k of the general statutes. Upon confirmation of the receipt of such fee
44 and verification of the exemption eligibility of such property, the
45 assessor shall approve the exemption for such property. If taxes, interest
46 or penalties have been paid on the property for which such exemption
47 is approved, the town of East Hampton shall reimburse such person in
48 an amount equal to the amount by which such taxes, interest and
49 penalties exceed any taxes payable if the statement had been filed in a

50 timely manner.

51 Sec. 4. (*Effective July 1, 2023*) Notwithstanding the provisions of
52 subsection (c) of subdivision (11) of section 12-81 of the general statutes
53 and section 12-87a of the general statutes, any person otherwise eligible
54 for a 2021 and 2022 grand list exemption in the town of Middletown,
55 except that such person failed to submit evidence of certification
56 pursuant to section 12-89a of the general statutes within the time period
57 prescribed by the assessor or board of assessors or failed to file the
58 required statements within the time period prescribed, or both, shall be
59 regarded as having filed such evidence of certification or statements in
60 a timely manner if such person files such evidence of certification or
61 statements, or both, as required by the assessor, not later than thirty
62 days after the effective date of this section and pays the late filing fees
63 pursuant to section 12-87a of the general statutes. Upon confirmation of
64 the receipt of such fees and verification of the exemption eligibility of
65 such property, the assessor shall approve the exemptions for such
66 property. If taxes, interest or penalties have been paid on the property
67 for which such exemptions are approved, the town of Middletown shall
68 reimburse such person in an amount equal to the amount by which such
69 taxes, interest and penalties exceed any taxes payable if the evidence of
70 certification or statements, or both, had been filed in a timely manner.

71 Sec. 5. (*Effective July 1, 2023*) Notwithstanding the provisions of
72 subdivision (76) of section 12-81 of the general statutes, any person
73 otherwise eligible for a 2019, 2020, 2021 and 2022 grand list exemption
74 pursuant to said subdivision in the town of Thomaston, except that such
75 person failed to file the required statements within the time period
76 prescribed, shall be regarded as having filed such statements in a timely
77 manner if such person files such statements not later than thirty days
78 after the effective date of this section and pays the late filing fees
79 pursuant to section 12-81k of the general statutes. Upon confirmation of
80 the receipt of such fees and verification of the exemption eligibility of
81 such property, the assessor shall approve the exemptions for such
82 property. If taxes, interest or penalties have been paid on the property
83 for which such exemptions are approved, the town of Thomaston shall

84 reimburse such person in an amount equal to the amount by which such
85 taxes, interest and penalties exceed any taxes payable if the statements
86 had been filed in a timely manner.

87 Sec. 6. (*Effective July 1, 2023*) Notwithstanding the provisions of
88 subdivision (76) of section 12-81 of the general statutes, any person
89 otherwise eligible for a 2021 grand list exemption pursuant to said
90 subdivision in the town of Thompson, except that such person failed to
91 file the required statement within the time period prescribed, shall be
92 regarded as having filed such statement in a timely manner if such
93 person files such statement not later than thirty days after the effective
94 date of this section and pays the late filing fee pursuant to section 12-
95 81k of the general statutes. Upon confirmation of the receipt of such fee
96 and verification of the exemption eligibility of such property, the
97 assessor shall approve the exemption for such property. If taxes, interest
98 or penalties have been paid on the property for which such exemption
99 is approved, the town of Thompson shall reimburse such person in an
100 amount equal to the amount by which such taxes, interest and penalties
101 exceed any taxes payable if the statement had been filed in a timely
102 manner.

103 Sec. 7. (*Effective July 1, 2023*) Notwithstanding the provisions of
104 subparagraph (A) of subdivision (7) of section 12-81 of the general
105 statutes and section 12-87a of the general statutes, any person otherwise
106 eligible for a 2021 grand list exemption pursuant to said subdivision in
107 the town of West Hartford, except that such person failed to file the
108 required statement within the time period prescribed, shall be regarded
109 as having filed such statement in a timely manner if such person files
110 such statement not later than thirty days after the effective date of this
111 section and pays the late filing fee pursuant to section 12-87a of the
112 general statutes. Upon confirmation of the receipt of such fee and
113 verification of the exemption eligibility of such property, the assessor
114 shall approve the exemption for such property. If taxes, interest or
115 penalties have been paid on the property for which such exemption is
116 approved, the town of West Hartford shall reimburse such person in an
117 amount equal to the amount by which such taxes, interest and penalties

118 exceed any taxes payable if the statement had been filed in a timely
119 manner.

120 Sec. 8. (*Effective July 1, 2023*) Notwithstanding the provisions of
121 subdivision (76) of section 12-81 of the general statutes, any person
122 otherwise eligible for a 2021 grand list exemption pursuant to said
123 subdivision in the city of West Haven, except that such person failed to
124 file the required statement within the time period prescribed, shall be
125 regarded as having filed such statement in a timely manner if such
126 person files such statement not later than thirty days after the effective
127 date of this section and pays the late filing fee pursuant to section 12-
128 81k of the general statutes. Upon confirmation of the receipt of such fee
129 and verification of the exemption eligibility of such property, the
130 assessor shall approve the exemption for such property. If taxes, interest
131 or penalties have been paid on the property for which such exemption
132 is approved, the city of West Haven shall reimburse such person in an
133 amount equal to the amount by which such taxes, interest and penalties
134 exceed any taxes payable if the statement had been filed in a timely
135 manner.

136 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
137 section 4 of special act 89-19, the agreement and plan of consolidation
138 made and entered into on March 8, 2023, between the town of
139 Manchester and the Eighth Utilities District is validated.

140 Sec. 10. (*Effective from passage*) Notwithstanding the provisions of
141 sections 12-55 and 12-111 of the general statutes, the acts and
142 proceedings of the officers and officials of the city of Norwalk related to
143 the mailing of the notice of assessment increase for the October 1, 2022,
144 grand list for said city and the hearings for appeals of such assessments
145 conducted by the board of assessment appeals of said city are validated.

146 Sec. 11. (*Effective from passage*) The town of Windham shall be
147 permitted to update, not later than July 1, 2023, the statements it filed
148 with the Secretary of the Office of Policy and Management pursuant to
149 section 12-9 of the general statutes for the fiscal year ending June 30,

150 2023, for purposes of the motor vehicle property tax grants under
 151 section 4-66l of the general statutes."

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
Sec. 6	<i>July 1, 2023</i>	New section
Sec. 7	<i>July 1, 2023</i>	New section
Sec. 8	<i>July 1, 2023</i>	New section
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>from passage</i>	New section
Sec. 11	<i>from passage</i>	New section