

# OFFICE OF FISCAL ANALYSIS

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SB-1234

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

AMENDMENT

LCO No.: 8271

File Copy No.: 685

Senate Calendar No.: 408

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## ***OFA Fiscal Note***

### ***See Fiscal Note Details***

**Sections 501 through 503** of the amendment allow taxpayers in Bloomfield, East Hampton, and Middletown 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 any impact would only occur in FY 24.

**Section 504** 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 505** 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 to the extent this results in an assessment increase.

**Section 506** 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

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5/24/23  
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