



Senate

General Assembly

File No. 529

February Session, 2024

Substitute Senate Bill No. 447

Senate, April 17, 2024

The Committee on Finance, Revenue and Bonding reported through SEN. FONFARA of the 1st Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND AUTHORIZING THE DEFERRAL OF A CERTAIN MUNICIPALITY'S REAL PROPERTY REVALUATION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective July 1, 2024*) Notwithstanding the provisions of
2 subdivision (76) of section 12-81 of the general statutes, any person
3 otherwise eligible for a 2023 grand list exemption pursuant to said
4 subdivision (76) in the town of Litchfield, except that such person failed
5 to file the required exemption application within the time period
6 prescribed, shall be regarded as having filed said application in a timely
7 manner if such person files said application not later than thirty days
8 after the effective date of this section, and pays the late filing fee
9 pursuant to section 12-81k of the general statutes. Upon confirmation of
10 the receipt of such fee and verification of the exemption eligibility of the
11 machinery and equipment included in such application, the assessor
12 shall approve the exemption for such property. If taxes, interest or
13 penalties have been paid on the property for which such exemption is

14 approved, the town of Litchfield shall reimburse such person in an
15 amount equal to the amount by which such taxes, interest or penalties
16 exceed any taxes payable if the application had been filed in a timely
17 manner.

18 Sec. 2. (*Effective July 1, 2024*) Notwithstanding the provisions of
19 section 12-89 of the general statutes, any person otherwise eligible for a
20 2021 grand list exemption pursuant to subdivision (58) of section 12-81
21 of the general statutes in the town of Manchester, except that such
22 person failed to file the required exemption application within the time
23 period prescribed, shall be regarded as having filed such application in
24 a timely manner if such person files such application not later than thirty
25 days after the effective date of this section and pays any applicable late
26 filing fee prescribed by the general statutes. Upon confirmation of the
27 receipt of such fee, if applicable, and verification of the exemption
28 eligibility of such property, the assessor shall approve the exemption for
29 such property. If taxes, interest or penalties have been paid on the
30 property for which such exemption is approved, the town of
31 Manchester shall reimburse such person in an amount equal to the
32 amount by which such taxes, interest and penalties exceed any taxes
33 payable if the application had been filed in a timely manner.

34 Sec. 3. (*Effective July 1, 2024*) Notwithstanding the provisions of
35 subsection (c) of subdivision (11) of section 12-81 of the general statutes
36 and section 12-87a of the general statutes, any person otherwise eligible
37 for a 2021 and 2022 grand list exemption in the town of Middletown,
38 except that such person failed to submit evidence of certification
39 pursuant to section 12-89a of the general statutes within the time period
40 prescribed by the assessor or board of assessors or failed to file the
41 required statements within the time period prescribed, or both, shall be
42 regarded as having filed such evidence of certification or statements in
43 a timely manner if such person files such evidence of certification or
44 statements, or both, as required by the assessor, not later than thirty
45 days after the effective date of this section and pays the late filing fees
46 pursuant to section 12-87a of the general statutes. Upon confirmation of
47 the receipt of such fees and verification of the exemption eligibility of

48 such property, the assessor shall approve the exemptions for such
49 property. If taxes, interest or penalties have been paid on the property
50 for which such exemptions are approved, the town of Middletown shall
51 reimburse such person in an amount equal to the amount by which such
52 taxes, interest and penalties exceed any taxes payable if the evidence of
53 certification or statements, or both, had been filed in a timely manner.

54 Sec. 4. (*Effective July 1, 2024*) Notwithstanding the provisions of
55 subdivision (76) of section 12-81 of the general statutes, any person
56 otherwise eligible for a 2022 grand list exemption pursuant to said
57 subdivision (76) in the town of Thomaston, except that such person
58 failed to file the required exemption application within the time period
59 prescribed, shall be regarded as having filed said application in a timely
60 manner if such person files said application not later than thirty days
61 after the effective date of this section and pays the late filing fee
62 pursuant to section 12-81k of the general statutes. Upon confirmation of
63 the receipt of such fee and verification of the exemption eligibility of the
64 machinery and equipment included in such application, the assessor
65 shall approve the exemption for such property. If taxes, interest or
66 penalties have been paid on the property for which such exemption is
67 approved, the town of Thomaston shall reimburse such person in an
68 amount equal to the amount by which such taxes, interest or penalties
69 exceed any taxes payable if the application had been filed in a timely
70 manner.

71 Sec. 5. (*Effective July 1, 2024*) Notwithstanding the provisions of
72 subdivision (76) of section 12-81 of the general statutes, any person
73 otherwise eligible for a 2023 grand list exemption pursuant to said
74 subdivision (76) in the city of West Haven, except that such person failed
75 to file the required exemption application within the time period
76 prescribed, shall be regarded as having filed said application in a timely
77 manner if such person files said application not later than thirty days
78 after the effective date of this section, and pays the late filing fee
79 pursuant to section 12-81k of the general statutes. Upon confirmation of
80 the receipt of such fee and verification of the exemption eligibility of the
81 machinery and equipment included in such application, the assessor

82 shall approve the exemption for such property. If taxes, interest or
 83 penalties have been paid on the property for which such exemption is
 84 approved, the city of West Haven shall reimburse such person in an
 85 amount equal to the amount by which such taxes, interest or penalties
 86 exceed any taxes payable if the application had been filed in a timely
 87 manner.

88 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of
 89 section 12-62 of the general statutes or any municipal charter, special act
 90 or home rule ordinance, the town of Stratford may defer the
 91 implementation of the revaluation of real property required for the
 92 assessment year commencing October 1, 2024, until the assessment year
 93 commencing October 1, 2025, provided such deferral is approved by the
 94 legislative body of said town. The rate maker, as defined in section 12-
 95 131 of the general statutes, in said town may prepare new rate bills
 96 under the provisions of chapter 204 of the general statutes in order to
 97 carry out the provisions of this section. Any required revaluation
 98 subsequent to any deferred implementation of a revaluation pursuant
 99 to this section shall recommence at the point in the schedule prescribed
 100 pursuant to section 12-62 of the general statutes that said town was
 101 following prior to such deferral.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2024</i>	New section
Sec. 2	<i>July 1, 2024</i>	New section
Sec. 3	<i>July 1, 2024</i>	New section
Sec. 4	<i>July 1, 2024</i>	New section
Sec. 5	<i>July 1, 2024</i>	New section
Sec. 6	<i>from passage</i>	New section

FIN *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 25 \$	FY 26 \$
Litchfield, Manchester, Middletown, Thomaston, and West Haven	Cost/Revenue Loss	See Below	None
Stratford	Potential Revenue Impact	None	See Below

Explanation

The bill allows taxpayers in Litchfield, Manchester, Middletown, Thomaston, and West Haven 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 could result in a cost or revenue loss to these municipalities to reimburse such taxpayers. It is anticipated that any impact would only occur in FY 25.

The Out Years:

The bill allows Stratford to defer implementation of a revaluation by one year. This will shift out any fiscal impacts of the revaluation by one year to FY 27.

OLR Bill Analysis

sSB 447

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SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 51 Nay 0 (04/02/2024)