



General Assembly

February Session, 2024

Raised Bill No. 447

LCO No. 3107

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

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 section 12-89 of the general statutes, any person otherwise eligible for a
3 2021 grand list exemption pursuant to subdivision (58) of section 12-81
4 of the general statutes in the town of Manchester, except that such
5 person failed to file the required exemption application within the time
6 period prescribed, shall be regarded as having filed such application in
7 a timely manner if such person files such application not later than thirty
8 days after the effective date of this section and pays any applicable late
9 filing fee prescribed by the general statutes. Upon confirmation of the
10 receipt of such fee, if applicable, and verification of the exemption
11 eligibility of such property, the assessor shall approve the exemption for
12 such property. If taxes, interest or penalties have been paid on the
13 property for which such exemption is approved, the town of
14 Manchester shall reimburse such person in an amount equal to the

15 amount by which such taxes, interest and penalties exceed any taxes
16 payable if the application had been filed in a timely manner.

17 Sec. 2. (*Effective July 1, 2024*) Notwithstanding the provisions of
18 subparagraph (A) of subdivision (7) of section 12-81 of the general
19 statutes and section 12-87a of the general statutes, any person otherwise
20 eligible for a 2021, 2022 and 2023 grand list exemption pursuant to said
21 subdivision (7) in the town of Middletown, except that such person
22 failed to file the required statements within the time period prescribed,
23 shall be regarded as having filed such statements in a timely manner if
24 such person files such statements not later than thirty days after the
25 effective date of this section, and pays the late filing fees pursuant to
26 section 12-87a of the general statutes. Upon confirmation of the receipt
27 of such fees and verification of the exemption eligibility of such
28 property, the assessor shall approve the exemptions for such property.
29 If taxes, interest or penalties have been paid on the property for which
30 such exemptions are approved, the town of Middletown shall reimburse
31 such person in an amount equal to the amount by which such taxes,
32 interest and penalties exceed any taxes payable if the statements had
33 been filed in a timely manner.

34 Sec. 3. (*Effective July 1, 2024*) Notwithstanding the provisions of
35 subdivision (76) of section 12-81 of the general statutes, any person
36 otherwise eligible for a 2019, 2020, 2021 and 2022 grand list exemption
37 pursuant to said subdivision (76) in the town of Thomaston, except that
38 such person failed to file the required exemption applications within the
39 time period prescribed, shall be regarded as having filed said
40 applications in a timely manner if such person files said applications not
41 later than thirty days after the effective date of this section, and pays the
42 late filing fees pursuant to section 12-81k of the general statutes. Upon
43 confirmation of the receipt of such fees and verification of the exemption
44 eligibility of the machinery and equipment included in such application,
45 the assessor shall approve the exemptions for such property. If taxes,
46 interest or penalties have been paid on the property for which such
47 exemptions are approved, the town of Thomaston shall reimburse such
48 person in an amount equal to the amount by which such taxes, interest

49 or penalties exceed any taxes payable if the applications had been filed
50 in a timely manner.

51 Sec. 4. (*Effective July 1, 2024*) Notwithstanding the provisions of
52 subdivision (76) of section 12-81 of the general statutes, any person
53 otherwise eligible for a 2023 grand list exemption pursuant to said
54 subdivision (76) in the city of West Haven, except that such person failed
55 to file the required exemption application within the time period
56 prescribed, shall be regarded as having filed said application in a timely
57 manner if such person files said application not later than thirty days
58 after the effective date of this section, and pays the late filing fee
59 pursuant to section 12-81k of the general statutes. Upon confirmation of
60 the receipt of such fee and verification of the exemption eligibility of the
61 machinery and equipment included in such application, the assessor
62 shall approve the exemption for such property. If taxes, interest or
63 penalties have been paid on the property for which such exemption is
64 approved, the city of West Haven shall reimburse such person in an
65 amount equal to the amount by which such taxes, interest or penalties
66 exceed any taxes payable if the application had been filed in a timely
67 manner.

68 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
69 section 12-62 of the general statutes or any municipal charter, special act
70 or home rule ordinance, the town of Stratford may defer the
71 implementation of the revaluation of real property required for the
72 assessment year commencing October 1, 2024, until the assessment year
73 commencing October 1, 2025, provided such deferral is approved by the
74 legislative body of said town. The rate maker, as defined in section 12-
75 131 of the general statutes, in said town may prepare new rate bills
76 under the provisions of chapter 204 of the general statutes in order to
77 carry out the provisions of this section. Any required revaluation
78 subsequent to any deferred implementation of a revaluation pursuant
79 to this section shall recommence at the point in the schedule prescribed
80 pursuant to section 12-62 of the general statutes that said town was
81 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>from passage</i>	New section

Statement of Purpose:

To (1) allow certain persons to file for certain property tax exemptions, notwithstanding certain statutory deadlines, and (2) authorize the town of Stratford to defer the revaluation of real property in said town by one year.

[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.]