



General Assembly

Amendment

February Session, 2024

LCO No. 5653



Offered by:
SEN. FONFARA, 1st Dist.

To: Subst. Senate Bill No. 447

File No. 529

Cal. No. 307

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

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

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

15 penalties have been paid on the property for which such exemption is
16 approved, the town of Litchfield shall reimburse such person in an
17 amount equal to the amount by which such taxes, interest or penalties
18 exceed any taxes payable if the application had been filed in a timely
19 manner.

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

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

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

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

73 Sec. 5. (*Effective July 1, 2024*) Notwithstanding the provisions of
74 subparagraph (A) of subdivision (7) of section 12-81 of the general
75 statutes and section 12-87a of the general statutes, any person otherwise
76 eligible for a 2021 grand list exemption pursuant to said subdivision in
77 the city of Waterbury, except that such person failed to file the required
78 statement within the time period prescribed, shall be regarded as having
79 filed such statement in a timely manner if such person files such
80 statement not later than thirty days after the effective date of this section
81 and pays the late filing fee pursuant to section 12-87a of the general
82 statutes. Upon confirmation of the receipt of such fee and verification of

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

89 Sec. 6. (*Effective July 1, 2024*) Notwithstanding the provisions of
90 subsection (c) of subdivision (11) of section 12-81 of the general statutes
91 and section 12-87a of the general statutes, any person otherwise eligible
92 for a 2022 grand list exemption in the city of Waterbury, except that such
93 person failed to submit evidence of certification pursuant to section 12-
94 89a of the general statutes within the time period prescribed by the
95 assessor or board of assessors or failed to file the required statement
96 within the time period prescribed, or both, shall be regarded as having
97 filed such evidence of certification or statement in a timely manner if
98 such person files such evidence of certification or statement, or both, as
99 required by the assessor, not later than thirty days after the effective date
100 of this section and pays the late filing fee pursuant to section 12-87a of
101 the general statutes. Upon confirmation of the receipt of such fee and
102 verification of the exemption eligibility of such property, the assessor
103 shall approve the exemption for such property. If taxes, interest or
104 penalties have been paid on the property for which such exemption is
105 approved, the city of Waterbury shall reimburse such person in an
106 amount equal to the amount by which such taxes, interest and penalties
107 exceed any taxes payable if the evidence of certification or statement, or
108 both, had been filed in a timely manner.

109 Sec. 7. (*Effective July 1, 2024*) Notwithstanding the provisions of
110 subdivision (76) of section 12-81 of the general statutes, any person
111 otherwise eligible for a 2023 grand list exemption pursuant to said
112 subdivision (76) in the city of West Haven, except that such person failed
113 to file the required exemption application within the time period
114 prescribed, shall be regarded as having filed said application in a timely
115 manner if such person files said application not later than thirty days
116 after the effective date of this section, and pays the late filing fee

117 pursuant to section 12-81k of the general statutes. Upon confirmation of
118 the receipt of such fee and verification of the exemption eligibility of the
119 machinery and equipment included in such application, the assessor
120 shall approve the exemption for such property. If taxes, interest or
121 penalties have been paid on the property for which such exemption is
122 approved, the city of West Haven shall reimburse such person in an
123 amount equal to the amount by which such taxes, interest or penalties
124 exceed any taxes payable if the application had been filed in a timely
125 manner.

126 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
127 section 12-62 of the general statutes or any municipal charter, special act
128 or home rule ordinance, the town of Derby may defer the
129 implementation of the revaluation of real property required for the
130 assessment year commencing October 1, 2024, until the assessment year
131 commencing October 1, 2025, provided such deferral is approved by the
132 legislative body of said town. The rate maker, as defined in section 12-
133 131 of the general statutes, in said town may prepare new rate bills
134 under the provisions of chapter 204 of the general statutes in order to
135 carry out the provisions of this section. Any required revaluation
136 subsequent to any deferred implementation of a revaluation pursuant
137 to this section shall recommence at the point in the schedule prescribed
138 pursuant to section 12-62 of the general statutes that said town was
139 following prior to such deferral.

140 Sec. 9. (*Effective from passage*) Notwithstanding the provisions of
141 section 12-62 of the general statutes or any municipal charter, special act
142 or home rule ordinance, the town of Stratford may defer the
143 implementation of the revaluation of real property required for the
144 assessment year commencing October 1, 2024, until the assessment year
145 commencing October 1, 2025, provided such deferral is approved by the
146 legislative body of said town. The rate maker, as defined in section 12-
147 131 of the general statutes, in said town may prepare new rate bills
148 under the provisions of chapter 204 of the general statutes in order to
149 carry out the provisions of this section. Any required revaluation
150 subsequent to any deferred implementation of a revaluation pursuant

151 to this section shall recommence at the point in the schedule prescribed
152 pursuant to section 12-62 of the general statutes that said town was
153 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>July 1, 2024</i>	New section
Sec. 7	<i>July 1, 2024</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	New section