



General Assembly

January Session, 2015

**Proposed Bill No. 6574**

LCO No. 1856



\* 0 1 8 5 6 \*

Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
REP. CANDELARIA, 95th Dist.

**AN ACT CONCERNING FAILURE TO FILE FOR CERTAIN PROPERTY  
TAX EXEMPTIONS.**

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

1 That: (1) Notwithstanding the provisions of subparagraph (B) of  
2 subdivision (72) of section 12-81 of the general statutes, any person  
3 located in the city of New Haven who is otherwise eligible for a 2013  
4 or a 2014 grand list exemption pursuant to said subdivision (72),  
5 except that such person failed to file the required claims within the  
6 time period prescribed, shall be regarded as having filed such claims in  
7 a timely manner if such person files such claims not later than thirty  
8 days after the effective date of this section, and pays the late filing fees  
9 pursuant to section 12-81k of the general statutes; (2) upon  
10 confirmation of the receipt of such fees and verification of the  
11 exemption eligibility of the machinery and equipment included in such  
12 claims, the assessor shall approve the exemptions for such property;  
13 and (3) if taxes have been paid on the property for which such  
14 exemptions are approved, the city of New Haven shall reimburse such  
15 person in an amount equal to the amount by which such taxes exceed  
16 the amount of taxes that would have been payable if the claims had  
17 been filed in a timely manner.

***Statement of Purpose:***

To enable the filing for a certain property tax exemption after the deadline for such filing has passed.