



General Assembly

January Session, 2021

***Raised Bill No. 1100***

LCO No. 6639



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
(FIN)

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

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

1 Section 1. (*Effective July 1, 2021*) Notwithstanding the provisions of  
2 subdivision (76) of section 12-81 of the general statutes, any person  
3 otherwise eligible for a 2018 and 2019 grand list exemption pursuant to  
4 said subdivision in the city of Hartford, except that such person failed  
5 to file the required statements within the time periods prescribed, shall  
6 be regarded as having filed such statements in a timely manner if such  
7 person files such statements not later than thirty days after the effective  
8 date of this section and pays the late filing fees pursuant to section 12-  
9 81k of the general statutes. Upon confirmation of the receipt of such fees  
10 and verification of the exemption eligibility of such property, the  
11 assessor shall approve the exemptions for such property. If taxes,  
12 interest or penalties have been paid on the property for which such  
13 exemptions are approved, the city of Hartford shall reimburse such  
14 person in an amount equal to the amount by which such taxes, interest  
15 and penalties exceed any taxes payable if the statement had been filed

16 in a timely manner.

17       Sec. 2. (*Effective July 1, 2021*) Notwithstanding the provisions of  
18 subdivision (57) of section 12-81 of the general statutes and sections 12-  
19 41, 12-42 and 12-57a of the general statutes, any person otherwise  
20 eligible for a 2020 grand list exemption pursuant to subdivision (57) of  
21 section 12-81 of the general statutes in the town of Middlefield, except  
22 that such person failed to file the required application and personal  
23 property declaration within the time periods prescribed, shall be  
24 regarded as having filed such application and declaration in a timely  
25 manner if such person files such application and declaration not later  
26 than thirty days after the effective date of this section and pays any  
27 applicable late filing fee prescribed by the general statutes. Upon  
28 confirmation of the receipt of such fee, if applicable, and verification of  
29 the exemption eligibility of such property, the assessor shall approve the  
30 exemption for such property. If taxes, interest or penalties have been  
31 paid on the property for which such exemption is approved, the town  
32 of Middlefield shall reimburse such person in an amount equal to the  
33 amount by which such taxes, interest and penalties exceed any taxes  
34 payable if the application and declaration had been filed in a timely  
35 manner.

36       Sec. 3. (*Effective July 1, 2021*) Notwithstanding the provisions of  
37 subparagraph (A) of subdivision (7) of section 12-81 of the general  
38 statutes and section 12-87a of the general statutes, any person otherwise  
39 eligible for a 2017 grand list exemption pursuant to said subdivision in  
40 the town of Middletown, except that such person failed to file the  
41 required statement within the time period prescribed, shall be regarded  
42 as having filed such statement in a timely manner if such person files  
43 such statement not later than thirty days after the effective date of this  
44 section and pays the late filing fee pursuant to section 12-87a of the  
45 general statutes. Upon confirmation of the receipt of such fee and  
46 verification of the exemption eligibility of such property, the assessor  
47 shall approve the exemption for such property. If taxes, interest or  
48 penalties have been paid on the property for which such exemption is

49 approved, the town of Middletown shall reimburse such person in an  
50 amount equal to the amount by which such taxes, interest and penalties  
51 exceed any taxes payable if the statements had been filed in a timely  
52 manner.

53       Sec. 4. (*Effective July 1, 2021*) Notwithstanding the provisions of  
54 subdivision (57) of section 12-81 of the general statutes and sections 12-  
55 41, 12-42 and 12-57a of the general statutes, any person otherwise  
56 eligible for a 2020 grand list exemption pursuant to subdivision (57) of  
57 section 12-81 of the general statutes in the town of Middletown, except  
58 that such person failed to file the required application and personal  
59 property declaration within the time periods prescribed, shall be  
60 regarded as having filed such application and declaration in a timely  
61 manner if such person files such application and declaration not later  
62 than thirty days after the effective date of this section and pays any  
63 applicable late filing fee prescribed by the general statutes. Upon  
64 confirmation of the receipt of such fee, if applicable, and verification of  
65 the exemption eligibility of such property, the assessor shall approve the  
66 exemption for such property. If taxes, interest or penalties have been  
67 paid on the property for which such exemption is approved, the town  
68 of Middletown shall reimburse such person in an amount equal to the  
69 amount by which such taxes, interest and penalties exceed any taxes  
70 payable if the application and declaration had been filed in a timely  
71 manner.

72       Sec. 5. (*Effective July 1, 2021*) Notwithstanding the provisions of  
73 sections 12-41, 12-42 and 12-57a of the general statutes, any person  
74 otherwise eligible for a 2020 grand list exemption pursuant to  
75 subdivision (57) of section 12-81 of the general statutes in the town of  
76 Middletown, except that such person failed to file the required personal  
77 property declaration within the time period prescribed, shall be  
78 regarded as having filed such declaration in a timely manner if such  
79 person files such declaration not later than thirty days after the effective  
80 date of this section. Upon verification of the exemption eligibility of the  
81 personal property included in such declaration, the assessor shall

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

87 Sec. 6. (*Effective July 1, 2021*) Notwithstanding the provisions of  
 88 subdivision (76) of section 12-81 of the general statutes, any person  
 89 otherwise eligible for a 2020 grand list exemption pursuant to said  
 90 subdivision in the town of Plainville, except that such person failed to  
 91 file the required statement within the time period prescribed, shall be  
 92 regarded as having filed such statement in a timely manner if such  
 93 person files such statement not later than thirty days after the effective  
 94 date of this section and pays the late filing fee pursuant to section 12-  
 95 81k of the general statutes. Upon confirmation of the receipt of such fee  
 96 and verification of the exemption eligibility of such property, the  
 97 assessor shall approve the exemption for such property. If taxes, interest  
 98 or penalties have been paid on the property for which such exemption  
 99 is approved, the town of Plainville shall reimburse such person in an  
 100 amount equal to the amount by which such taxes, interest and penalties  
 101 exceed any taxes payable if the statement had been filed in a timely  
 102 manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2021</i>	New section
Sec. 2	<i>July 1, 2021</i>	New section
Sec. 3	<i>July 1, 2021</i>	New section
Sec. 4	<i>July 1, 2021</i>	New section
Sec. 5	<i>July 1, 2021</i>	New section
Sec. 6	<i>July 1, 2021</i>	New section

**FIN**      *Joint Favorable*