



**Substitute Senate Bill No. 464**

**Special Act No. 22-20**

**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:

Section 1. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2020 grand list exemption pursuant to said subdivision in the city of Danbury, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the city of Danbury shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 2. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person

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otherwise eligible for a 2021 grand list exemption pursuant to said subdivision in the town of Groton, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Groton shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 3. (*Effective from passage*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2021 grand list exemption pursuant to said subdivision in the town of Madison, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Madison shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of

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subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2021 grand list exemption pursuant to said subdivision in the town of Manchester, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Manchester shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of subparagraph (A) of subdivision (7) of section 12-81 of the general statutes and section 12-87a of the general statutes, any person otherwise eligible for a 2018, 2019 and 2020 grand list exemption pursuant to said subdivision in the town of Middletown, except that such person failed to file the required statements within the time periods prescribed, shall be regarded as having filed such statements in a timely manner if such person files such statements not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-87a of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of such property, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the town of Middletown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statements had been filed in a timely manner.

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Sec. 6. (*Effective from passage*) Notwithstanding the provisions of section 12-89 of the general statutes, any person otherwise eligible for a 2020 grand list exemption pursuant to subdivision (58) of section 12-81 of the general statutes in the town of Middletown, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed such application in a timely manner if such person files such application not later than thirty days after the effective date of this section and pays any applicable late filing fee prescribed by the general statutes. Upon confirmation of the receipt of such fee, if applicable, and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Middletown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the application had been filed in a timely manner.

Sec. 7. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (74) of section 12-81 of the general statutes, any person otherwise eligible for a 2019, 2020 and 2021 grand list exemption pursuant to said subdivision in the city of New Haven, except that such person failed to file the required exemption applications within the time periods prescribed, shall be regarded as having filed such applications in a timely manner if such person files such applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the vehicles included in such applications, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the applications

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had been filed in a timely manner.

Sec. 8. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2021 grand list exemption pursuant to said subdivision in the town of Watertown, except that such person failed to file the required statement within the time period prescribed, shall be regarded as having filed such statement in a timely manner if such person files such statement not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of such property, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemption is approved, the town of Watertown shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statement had been filed in a timely manner.

Sec. 9. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the general statutes, any person otherwise eligible for a 2021 grand list exemption pursuant to said subdivision in the town of West Hartford, except that such person failed to file the required exemption application within the time period prescribed shall be regarded as having filed such application in a timely manner if such person files such application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the town of West Hartford shall reimburse

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such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the application had been filed in a timely manner.

Sec. 10. (*Effective from passage*) Notwithstanding the provisions of subdivision (76) of section 12-81 of the general statutes, any person otherwise eligible for a 2020 and 2021 grand list exemption pursuant to said subdivision in the town of Windsor Locks, except that such person failed to file the required statements within the time periods prescribed, shall be regarded as having filed such statements in a timely manner if such person files such statements not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of such property, the assessor shall approve the exemptions for such property. If taxes, interest or penalties have been paid on the property for which such exemptions are approved, the town of Windsor Locks shall reimburse such person in an amount equal to the amount by which such taxes, interest and penalties exceed any taxes payable if the statements had been filed in a timely manner.

Approved May 24, 2022