



Senate

General Assembly

File No. 543

February Session, 2022

Substitute Senate Bill No. 464

Senate, April 20, 2022

The Committee on Finance, Revenue and Bonding reported through SEN. FONFARA of the 1st Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

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 from passage*) Notwithstanding the provisions of
2 subdivision (76) of section 12-81 of the general statutes, any person
3 otherwise eligible for a 2020 grand list exemption pursuant to said
4 subdivision in the city of Danbury, except that such person failed to file
5 the required statement within the time period prescribed, shall be
6 regarded as having filed such statement in a timely manner if such
7 person files such statement not later than thirty days after the effective
8 date of this section and pays the late filing fee pursuant to section 12-
9 81k of the general statutes. Upon confirmation of the receipt of such fee
10 and verification of the exemption eligibility of such property, the
11 assessor shall approve the exemption for such property. If taxes, interest
12 or penalties have been paid on the property for which such exemption
13 is approved, the city of Danbury shall reimburse such person in an
14 amount equal to the amount by which such taxes, interest and penalties

15 exceed any taxes payable if the statement had been filed in a timely
16 manner.

17 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
18 subdivision (76) of section 12-81 of the general statutes, any person
19 otherwise eligible for a 2021 grand list exemption pursuant to said
20 subdivision in the town of Groton, except that such person failed to file
21 the required statement within the time period prescribed, shall be
22 regarded as having filed such statement in a timely manner if such
23 person files such statement not later than thirty days after the effective
24 date of this section and pays the late filing fee pursuant to section 12-
25 81k of the general statutes. Upon confirmation of the receipt of such fee
26 and verification of the exemption eligibility of such property, the
27 assessor shall approve the exemption for such property. If taxes, interest
28 or penalties have been paid on the property for which such exemption
29 is approved, the town of Groton shall reimburse such person in an
30 amount equal to the amount by which such taxes, interest and penalties
31 exceed any taxes payable if the statement had been filed in a timely
32 manner.

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

49 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of
50 subparagraph (A) of subdivision (7) of section 12-81 of the general
51 statutes and section 12-87a of the general statutes, any person otherwise
52 eligible for a 2018, 2019 and 2020 grand list exemption pursuant to said
53 subdivision in the town of Middletown, except that such person failed
54 to file the required statements within the time periods prescribed, shall
55 be regarded as having filed such statements in a timely manner if such
56 person files such statements not later than thirty days after the effective
57 date of this section and pays the late filing fees pursuant to section 12-
58 87a of the general statutes. Upon confirmation of the receipt of such fees
59 and verification of the exemption eligibility of such property, the
60 assessor shall approve the exemptions for such property. If taxes,
61 interest or penalties have been paid on the property for which such
62 exemptions are approved, the town of Middletown shall reimburse such
63 person in an amount equal to the amount by which such taxes, interest
64 and penalties exceed any taxes payable if the statements had been filed
65 in a timely manner.

66 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
67 section 12-89 of the general statutes, any person otherwise eligible for a
68 2020 grand list exemption pursuant to subdivision (58) of section 12-81
69 of the general statutes in the town of Middletown, except that such
70 person failed to file the required exemption application within the time
71 period prescribed, shall be regarded as having filed such application in
72 a timely manner if such person files such application not later than thirty
73 days after the effective date of this section and pays any applicable late
74 filing fee prescribed by the general statutes. Upon confirmation of the
75 receipt of such fee, if applicable, and verification of the exemption
76 eligibility of such property, the assessor shall approve the exemption for
77 such property. If taxes, interest or penalties have been paid on the
78 property for which such exemption is approved, the town of
79 Middletown shall reimburse such person in an amount equal to the
80 amount by which such taxes, interest and penalties exceed any taxes
81 payable if the application had been filed in a timely manner.

82 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of

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

98 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of
99 subparagraph (B) of subdivision (72) of section 12-81 of the general
100 statutes, any person otherwise eligible for a 2021 grand list exemption
101 pursuant to said subdivision in the town of West Hartford, except that
102 such person failed to file the required exemption application within the
103 time period prescribed shall be regarded as having filed such
104 application in a timely manner if such person files such application not
105 later than thirty days after the effective date of this section and pays the
106 late filing fee pursuant to section 12-81k of the general statutes. Upon
107 confirmation of the receipt of such fee and verification of the exemption
108 eligibility of the machinery and equipment included in such application,
109 the assessor shall approve the exemption for such property. If taxes,
110 interest or penalties have been paid on the property for which such
111 exemptions are approved, the town of West Hartford shall reimburse
112 such person in an amount equal to the amount by which such taxes,
113 interest and penalties exceed any taxes payable if the application had
114 been filed in a timely manner.

115 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of
116 subdivision (76) of section 12-81 of the general statutes, any person

117 otherwise eligible for a 2020 and 2021 grand list exemption pursuant to
 118 said subdivision in the town of Windsor Locks, except that such person
 119 failed to file the required statements within the time periods prescribed,
 120 shall be regarded as having filed such statements in a timely manner if
 121 such person files such statements not later than thirty days after the
 122 effective date of this section and pays the late filing fees pursuant to
 123 section 12-81k of the general statutes. Upon confirmation of the receipt
 124 of such fees and verification of the exemption eligibility of such
 125 property, the assessor shall approve the exemptions for such property.
 126 If taxes, interest or penalties have been paid on the property for which
 127 such exemptions are approved, the town of Windsor Locks shall
 128 reimburse such person in an amount equal to the amount by which such
 129 taxes, interest and penalties exceed any taxes payable if the statements
 130 had been filed in a timely manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section

FIN Joint Favorable Subst.

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 23 \$	FY 24 \$
Danbury, Groton, Manchester, Middletown, Watertown, West Hartford, Windsor Locks	Cost/Revenue Loss	Minimal	None

Explanation

The bill allows taxpayers in certain towns to receive exemptions for which they would have qualified if they did not miss the filing deadline. This results in a revenue loss to impacted towns, or cost to reimburse taxpayers, in an amount equal to the exemption they receive. Any impact is expected to be minimal, and to occur in FY 23 only.

The Out Years

There is no fiscal impact in the out years, as the bill provides for a one-time waiver for missing the deadline to file for tax exemptions.



OLR Bill Analysis

sSB 464

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

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 51 Nay 0 (04/05/2022)