



General Assembly

February Session, 2022

**Raised Bill No. 464**

LCO No. 3499



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 from passage*) Notwithstanding the provisions of  
2 subparagraph (A) of subdivision (7) of section 12-81 of the general  
3 statutes and section 12-87a of the general statutes, any person otherwise  
4 eligible for a 2018, 2019 and 2020 grand list exemption pursuant to said  
5 subdivision in the town of Middletown, except that such person failed  
6 to file the required statements within the time periods prescribed, shall  
7 be regarded as having filed such statements in a timely manner if such  
8 person files such statements not later than thirty days after the effective  
9 date of this section and pays the late filing fees pursuant to section 12-  
10 87a of the general statutes. Upon confirmation of the receipt of such fees  
11 and verification of the exemption eligibility of such property, the  
12 assessor shall approve the exemptions for such property. If taxes,  
13 interest or penalties have been paid on the property for which such  
14 exemptions are approved, the town of Middletown shall reimburse such  
15 person in an amount equal to the amount by which such taxes, interest

16 and penalties exceed any taxes payable if the statements had been filed  
17 in a timely manner.

18       Sec. 2. (*Effective from passage*) Notwithstanding the provisions of  
19 section 12-89 of the general statutes, any person otherwise eligible for a  
20 2020 grand list exemption pursuant to subdivision (58) of section 12-81  
21 of the general statutes in the town of Middletown, except that such  
22 person failed to file the required exemption application within the time  
23 period prescribed, shall be regarded as having filed such application in  
24 a timely manner if such person files such application not later than thirty  
25 days after the effective date of this section and pays any applicable late  
26 filing fee prescribed by the general statutes. Upon confirmation of the  
27 receipt of such fee, if applicable, and verification of the exemption  
28 eligibility of such property, the assessor shall approve the exemption for  
29 such property. If taxes, interest or penalties have been paid on the  
30 property for which such exemption is approved, the town of  
31 Middletown shall reimburse such person in an amount equal to the  
32 amount by which such taxes, interest and penalties exceed any taxes  
33 payable if the application had been filed in a timely manner.

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

50       Sec. 4. (*Effective from passage*) Notwithstanding the provisions of  
51 subparagraph (B) of subdivision (72) of section 12-81 of the general  
52 statutes, any person otherwise eligible for a 2021 grand list exemption  
53 pursuant to said subdivision in the town of West Hartford, except that  
54 such person failed to file the required exemption application within the  
55 time period prescribed shall be regarded as having filed such  
56 application in a timely manner if such person files such application not  
57 later than thirty days after the effective date of this section and pays the  
58 late filing fee pursuant to section 12-81k of the general statutes. Upon  
59 confirmation of the receipt of such fee and verification of the exemption  
60 eligibility of the machinery and equipment included in such application,  
61 the assessor shall approve the exemption for such property. If taxes,  
62 interest or penalties have been paid on the property for which such  
63 exemptions are approved, the town of West Hartford shall reimburse  
64 such person in an amount equal to the amount by which such taxes,  
65 interest and penalties exceed any taxes payable if the application had  
66 been filed in a timely manner.

67       Sec. 5. (*Effective from passage*) Notwithstanding the provisions of  
68 subdivision (76) of section 12-81 of the general statutes, any person  
69 otherwise eligible for a 2020 and 2021 grand list exemption pursuant to  
70 said subdivision in the town of Windsor Locks, except that such person  
71 failed to file the required statements within the time periods prescribed,  
72 shall be regarded as having filed such statements in a timely manner if  
73 such person files such statements not later than thirty days after the  
74 effective date of this section and pays the late filing fees pursuant to  
75 section 12-81k of the general statutes. Upon confirmation of the receipt  
76 of such fees and verification of the exemption eligibility of such  
77 property, the assessor shall approve the exemptions for such property.  
78 If taxes, interest or penalties have been paid on the property for which  
79 such exemptions are approved, the town of Windsor Locks shall  
80 reimburse such person in an amount equal to the amount by which such  
81 taxes, interest and penalties exceed any taxes payable if the statements  
82 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

**Statement of Purpose:**

To allow certain persons to file for property tax exemptions, notwithstanding certain statutory deadlines.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*