



General Assembly

Amendment

February Session, 2024

LCO No. 4157



Offered by:

SEN. FONFARA, 1st Dist.

REP. HORN, 64th Dist.

To: Subst. Senate Bill No. 447

File No. 529

Cal. No. 307

"AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND AUTHORIZING THE DEFERRAL OF A CERTAIN MUNICIPALITY'S REAL PROPERTY REVALUATION."

1 After line 70, insert the following and renumber remaining sections
2 and internal references accordingly:

3 "Sec. 5. (*Effective July 1, 2024*) Notwithstanding the provisions of
4 subparagraph (A) of subdivision (7) of section 12-81 of the general
5 statutes and section 12-87a of the general statutes, any person otherwise
6 eligible for a 2021 grand list exemption pursuant to said subdivision in
7 the city of Waterbury, except that such person failed to file the required
8 statement within the time period prescribed, shall be regarded as having
9 filed such statement in a timely manner if such person files such
10 statement not later than thirty days after the effective date of this section
11 and pays the late filing fee pursuant to section 12-87a of the general
12 statutes. Upon confirmation of the receipt of such fee and verification of
13 the exemption eligibility of such property, the assessor shall approve the

14 exemption for such property. If taxes, interest or penalties have been
15 paid on the property for which such exemption is approved, the city of
16 Waterbury shall reimburse such person in an amount equal to the
17 amount by which such taxes, interest and penalties exceed any taxes
18 payable if the statements had been filed in a timely manner."

This act shall take effect as follows and shall amend the following sections:		
Sec. 5	July 1, 2024	New section