



AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND THE RENEWAL OF CERTAIN TEMPORARY NOTES ISSUED BY A MUNICIPALITY.

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
4 otherwise eligible for a 2017 grand list exemption for all or part of the
5 assessment year pursuant to said subdivision (7) in the city of New
6 Haven, except that such person failed to file the required statement
7 within the time period prescribed, shall be regarded as having filed
8 such statement in a timely manner if such person files such statement
9 not later than thirty days after the effective date of this section and
10 pays the late filing fee pursuant to section 12-87a of the general
11 statutes. Upon confirmation of the receipt of such fee and verification
12 of the exemption eligibility of such property, the assessor shall
13 approve the exemption for such property. If taxes, interest or penalties
14 have been paid on the property for which such exemption is approved,
15 the city of New Haven shall reimburse such person in an amount equal
16 to the amount by which such taxes, interest and penalties exceed any
17 taxes payable if the statement had been filed in a timely manner.

18 Sec. 2. (*Effective from passage*) Notwithstanding the provisions of
19 subparagraph (A) of subdivision (7) of section 12-81 of the general
20 statutes and section 12-87a of the general statutes, any person

21 otherwise eligible for a 2017 grand list exemption pursuant to said
22 subdivision (7) in the town of Fairfield, except that such person failed
23 to file the required exemption application within the time period
24 prescribed, shall be regarded as having filed said application in a
25 timely manner if such person files said application not later than thirty
26 days after the effective date of this section and pays the late filing fee
27 pursuant to section 12-87a of the general statutes. Upon confirmation
28 of the receipt of such fee and verification of the exemption eligibility of
29 such property, the assessor shall approve the exemption for such
30 property. If taxes, interest or penalties have been paid on the property
31 for which such exemption is approved, the town of Fairfield shall
32 reimburse such person in an amount equal to the amount by which
33 such taxes, interest and penalties exceed any taxes payable if the
34 application had been filed in a timely manner.

35 Sec. 3. (*Effective from passage*) Notwithstanding the provisions of
36 subdivision (76) of section 12-81 of the general statutes, any person
37 otherwise eligible for a 2018 grand list exemption pursuant to said
38 subdivision (76) in the town of Windsor, except that such person failed
39 to file the required exemption application within the time period
40 prescribed, shall be regarded as having filed said application in a
41 timely manner if such person files said application not later than thirty
42 days after the effective date of this section, and pays the late filing fee
43 pursuant to section 12-81k of the general statutes. Upon confirmation
44 of the receipt of such fee and verification of the exemption eligibility of
45 the machinery and equipment included in such application, the
46 assessor shall approve the exemption for such property. If taxes have
47 been paid on the property for which such exemption is approved, the
48 town of Windsor shall reimburse such person in an amount equal to
49 the amount by which such taxes exceed the taxes payable if the
50 application had been filed in a timely manner.

51 Sec. 4. (*Effective from passage*) Notwithstanding any special act,
52 municipal charter or ordinance or the renewal period set forth in
53 section 7-378a of the general statutes, the town of Woodbridge is

54 authorized to renew, for a period of not more than fifteen years from
55 the date of the original issue, any temporary notes that were issued by
56 said town to finance the acquisition of Woodbridge Country Club and
57 which were outstanding on January 1, 2019. All other provisions of
58 section 7-378a of the general statutes shall apply to the renewal
59 authorized under this section.

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

Statement of Legislative Commissioners:

In Section 4, "July" was changed to "January" for accuracy.

PD *Joint Favorable Subst. -LCO*