



General Assembly

**Substitute Bill No. 7413**

January Session, 2019



**AN ACT CONCERNING THE FAILURE TO FILE FOR A GRAND LIST EXEMPTION, PAYMENT OF A GRANT-IN-AID AND THE EXTENSION FOR FILING A DECLARATION AND AUTHORIZING THE RENEWAL OF CERTAIN TEMPORARY NOTES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective July 1, 2019*) 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 pursuant to said  
5 subdivision (7) in the city of New London, except that such person  
6 failed to file the required statements within the time period prescribed,  
7 shall be regarded as having filed such statements in a timely manner if  
8 such person files such statements not later than thirty days after the  
9 effective date of this section, and pays the late filing fees pursuant to  
10 section 12-87a of the general statutes. Upon confirmation of the receipt  
11 of such fees and verification of the exemption eligibility of such  
12 property, the assessor shall approve the exemptions for such property.  
13 If taxes, interest or penalties have been paid on the property for which  
14 such exemptions are approved, the city of New London shall  
15 reimburse such person in an amount equal to the amount by which  
16 such taxes, interest and penalties exceed any taxes payable if the  
17 statements had been filed in a timely manner.

18       Sec. 2. (*Effective from passage*) The Commissioner of Energy and  
19 Environmental Protection shall pay from the grants-in-aid authorized  
20 in subsection (a) of section 34 of public act 09-2 of the September  
21 special session the amount of one hundred seventy-six thousand three  
22 hundred thirty-two dollars to the town of Wallingford for the purpose  
23 of reimbursing the town for the extension of municipal water services  
24 to five homes on South Broad Street.

25       Sec. 3. (*Effective from passage*) Notwithstanding any special act,  
26 municipal charter or ordinance or the renewal period set forth in  
27 section 7-378a of the general statutes, the town of Woodbridge is  
28 authorized to renew, for a period of not more than fifteen years from  
29 the date of the original issue, any temporary notes that were issued by  
30 said town to finance the acquisition of Woodbridge Country Club and  
31 which were outstanding on January 1, 2019. All other provisions of  
32 section 7-378a of the general statutes shall apply to the renewal  
33 authorized under this section.

34       Sec. 4. Section 12-42 of the general statutes is repealed and the  
35 following is substituted in lieu thereof (*Effective July 1, 2019*):

36       (a) Any person required by law to file an annual declaration of  
37 personal property may request a filing extension with the assessor of  
38 the municipality. Such request shall be made on or before the first day  
39 of November in writing, including by electronic filing if the  
40 municipality is able to and agrees to accept electronic filing under  
41 subsection (d) of section 12-41. When the first day of November is a  
42 Saturday or Sunday, the declaration or extension request may be filed  
43 or postmarked the next business day following. The [assessors]  
44 assessor may grant an extension of not more than forty-five days to file  
45 the declaration required pursuant to section 12-41 upon determination  
46 that there is good cause.

47       (b) If no declaration is filed, the [assessors] assessor shall fill out a  
48 declaration including all property [which the assessors have] that the  
49 assessor has reason to believe is owned by the person for whom such

50 declaration is prepared, liable to taxation, at the percentage of its actual  
51 valuation, as determined by the [assessors] assessor in accordance with  
52 the provisions of sections 12-63 and 12-71, from the best information  
53 [they] the assessor can obtain, and add thereto twenty-five per cent of  
54 such assessment. [When the first day of November is a Saturday or  
55 Sunday, the declaration may be filed or postmarked on the next  
56 business day following.]

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2019</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section
Sec. 4	<i>July 1, 2019</i>	12-42

**FIN**      *Joint Favorable Subst.*