OFFICE OF FISCAL ANALYSIS

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sSB-477
AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST EXEMPTIONS AND A MUNICIPAL OPTION TO ABATE DELINQUENT PROPERTY TAXES ON CERTAIN PARCELS OF LAND.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 27 $	FY 28 $
All Municipalities	Potential Revenue Loss	See Below	None
Berlin; Lebanon; Middletown; West Hartford	Cost/Revenue Loss	See Below	None

Explanation

Section 1 through 4 allow taxpayers in Berlin, Lebanon, Middletown, and West Hartford to receive tax exemptions that they would have otherwise been eligible to receive if they had not missed the filing deadline for such exemptions in certain years. Depending on whether the payments have already been made, this results in a cost to these towns to reimburse such taxpayers or a revenue loss. It is anticipated that any impact would only occur in FY 27.

Section 5 allows municipalities to abate certain delinquent taxes. This results in a revenue loss in FY 27 to the extent a municipality votes to abate these taxes.

The Out Years

None.

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