

# Finance, Revenue and Bonding Committee

## JOINT FAVORABLE REPORT

**Bill No:** SB-477 / [Bill Status](#) / [Public Hearing Testimony](#)

AN ACT CONCERNING THE FAILURE TO FILE FOR CERTAIN GRAND LIST  
**Title:** EXEMPTIONS.

**Vote Date:** 4/1/2026

**Vote Action:** Joint Favorable Substitute

**PH Date:** 3/16/2026

**File No.:**

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### SPONSORS OF BILL:

Finance, Revenue, & Bonding Committee

### REASONS FOR BILL:

This bill aims to give a grand list tax exemption for specific property owners who filed past the original statutory deadline. By granting this reprieve, it can prevent these property owners from losing any filing benefits.

### SUBSTITUTE LANGUAGE (IF APPLICABLE):

Two additional sections were added to the bill. Sec. 4 is to take effect on July 1<sup>st</sup> of 2026 and Sec. 5 will take effect upon passage.

### RESPONSE FROM ADMINISTRATION/AGENCY:

#### **Martin L. Heft, Undersecretary, Office of Policy & Management (OPM)**

Undersecretary Heft expressed concerns with the bill. He points to sections of the General Statutes that already permit exemptions that have already been waived. The undersecretary goes on to emphasize the importance of the maintenance of waivers at the local level.

### NATURE AND SOURCES OF SUPPORT:

#### **Michelle L. Grant, Director of Finance, The Caring Community of Connecticut Inc.**

Michelle Grant is the director of finance for *The Caring Community of Connecticut, inc.*, a non-profit organization she says, mailed its Grand List charitable property tax exemption application. However, she explains how the application was lost in the mail and was never delivered. Because of this,

Michelle expresses support for the bill, as it would allow the town of Lebanon to approve their organization's 2025 tax exemption.

**Daniel Neubelt, Director of Finance, Smart Feed Tech, Inc.**

Daniel Neubelt is the director of finance at *Smart Feed Tech, Inc.*, located in Berlin, CT. He shares how unforeseen circumstances can lead to some small businesses failing to file. He shares how Smart Feed Tech, did their diligence, and quickly submitted their grand list materials and ensured this will hopefully not occur again. Daniel concluded by expressing his support for the bill for the many small businesses within the state.

**NATURE AND SOURCES OF OPPOSITION:**

Mike Niteau and another individual submitted testimony in opposition of the bill.

**Reported by: Jake Paolino**

**Date: 4/8/26**