



General Assembly

February Session, 2026

Raised Bill No. 477

LCO No. 2937



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

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

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

1 Section 1. (*Effective July 1, 2026*) Notwithstanding the provisions of
2 subdivision (76) of section 12-81 of the general statutes, any person
3 otherwise eligible for a 2025 grand list exemption pursuant to said
4 subdivision in the town of Berlin, except that such person failed to file
5 the required statement within the time period prescribed, shall be
6 regarded as having filed such statement in a timely manner if such
7 person files such statement not later than thirty days after the effective
8 date of this section and pays the late filing fee pursuant to section 12-
9 81k of the general statutes. Upon confirmation of the receipt of such fee
10 and verification of the exemption eligibility of such property, the
11 assessor shall approve the exemption for such property. If taxes, interest
12 or penalties have been paid on the property for which such exemption
13 is approved, the town of Berlin shall reimburse such person in an
14 amount equal to the amount by which such taxes, interest and penalties
15 exceed any taxes payable if the statement had been filed in a timely

16 manner.

17 Sec. 2. (*Effective July 1, 2026*) Notwithstanding the provisions of
18 subparagraph (A) of subdivision (7) of section 12-81 of the general
19 statutes and section 12-87a of the general statutes, any person otherwise
20 eligible for a 2025 grand list exemption pursuant to said subdivision (7)
21 in the town of Lebanon, except that such person failed to file the
22 required statement within the time period prescribed, shall be regarded
23 as having filed such statement in a timely manner if such person files
24 such statement not later than thirty days after the effective date of this
25 section, and pays the late filing fee pursuant to section 12-87a of the
26 general statutes. Upon confirmation of the receipt of such fee and
27 verification of the exemption eligibility of such property, the assessor
28 shall approve the exemption for such property. If taxes, interest or
29 penalties have been paid on the property for which such exemption is
30 approved, the town of Lebanon shall reimburse such person in an
31 amount equal to the amount by which such taxes, interest and penalties
32 exceed any taxes payable if the statement had been filed in a timely
33 manner.

34 Sec. 3. (*Effective July 1, 2026*) Notwithstanding the provisions of
35 subdivision (76) of section 12-81 of the general statutes, any person
36 otherwise eligible for a 2021 grand list exemption pursuant to said
37 subdivision in the town of West Hartford, except that such person failed
38 to file the required statement within the time period prescribed, shall be
39 regarded as having filed such statement in a timely manner if such
40 person files such statement not later than thirty days after the effective
41 date of this section and pays the late filing fee pursuant to section 12-
42 81k of the general statutes. Upon confirmation of the receipt of such fee
43 and verification of the exemption eligibility of such property, the
44 assessor shall approve the exemption for such property. If taxes, interest
45 or penalties have been paid on the property for which such exemption
46 is approved, the town of West Hartford shall reimburse such person in
47 an amount equal to the amount by which such taxes, interest and
48 penalties exceed any taxes payable if the statement had been filed in a

49 timely manner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2026	New section
Sec. 2	July 1, 2026	New section
Sec. 3	July 1, 2026	New section

Statement of Purpose:

To allow certain persons to file for property tax exemptions, notwithstanding certain statutory deadlines.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]