



General Assembly

Substitute Bill No. 477

February Session, 2026



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.

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 2024 grand list exemption pursuant to said
37 subdivision in the city of Middletown, except that such person failed to
38 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 city of Middletown shall reimburse such person in an
47 amount equal to the amount by which such taxes, interest and penalties
48 exceed any taxes payable if the statement had been filed in a timely
49 manner.

50 Sec. 4. (*Effective July 1, 2026*) Notwithstanding the provisions of
51 subparagraph (A) of subdivision (7) of section 12-81 of the general
52 statutes and section 12-87a of the general statutes, any person otherwise

53 eligible for a 2025 grand list exemption pursuant to said subdivision (7)
54 in the town of West Hartford, except that such person failed to file the
55 required statement within the time period prescribed, shall be regarded
56 as having filed such statement in a timely manner if such person files
57 such statement not later than thirty days after the effective date of this
58 section and pays the late filing fee pursuant to section 12-87a of the
59 general statutes. Upon confirmation of the receipt of such fee and
60 verification of the exemption eligibility of such property, the assessor
61 shall approve the exemption for such property. If taxes, interest or
62 penalties have been paid on the property for which such exemption is
63 approved, the town of West Hartford shall reimburse such person in an
64 amount equal to the amount by which such taxes, interest and penalties
65 exceed any taxes payable if the statement had been filed in a timely
66 manner.

67 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of
68 chapter 204 of the general statutes, a municipality may, by vote of its
69 legislative body or, in a municipality where the legislative body is a
70 town meeting, by vote of the board of selectmen, abate all or a portion
71 of the total amount of any delinquent real property taxes owed to the
72 municipality for the 2013 and 2014 grand lists on any parcel of land that
73 is less than six thousand square feet and has been owned continuously
74 under the same ownership for not less than forty-five years.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2026</i>	New section
Sec. 2	<i>July 1, 2026</i>	New section
Sec. 3	<i>July 1, 2026</i>	New section
Sec. 4	<i>July 1, 2026</i>	New section
Sec. 5	<i>from passage</i>	New section

FIN *Joint Favorable Subst.*