



# Senate

General Assembly

**File No. 654**

February Session, 2026

Substitute Senate Bill No. 477

*Senate, April 16, 2026*

The Committee on Finance, Revenue and Bonding reported through SEN. FONFARA of the 1st Dist., Chairperson of the Committee on the part of the Senate, that the substitute bill ought to pass.

***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	July 1, 2026	New section
Sec. 2	July 1, 2026	New section
Sec. 3	July 1, 2026	New section
Sec. 4	July 1, 2026	New section

Sec. 5	<i>from passage</i>	New section
--------	---------------------	-------------

**FIN**      *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

**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.



**OLR Bill Analysis**

**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.***

**SUMMARY**

The Office of Legislative Research does not analyze Special Acts.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 53 Nay 0 (04/01/2026)