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Penalties and the Waiver of Penalties Regarding Certain Elderly/Total Disability Tax Relief Programs

Sec. 12-129d-1. Penalty forfeit

In the event the Secretary of the Office of Policy and Management determines that a municipality is required to forfeit the amount specified as a penalty for failure to comply with the provisions of Section 12-129d of the general statutes, he shall cause to be sent to the chief executive officer of the municipality, a notification of the penalty amount due and a request for its prompt payment. The forfeit shall be required to be in the form of a bank check, certified check or money order made payable to the Treasurer of the State of Connecticut and forwarded to the Secretary of the Office of Policy and Management.

(Effective January 31, 1991; amended March 30, 1999)

Sec. 12-129d-2. Penalty waiver procedure

(a) The penalty pursuant to subsection (a) of Section 12-129d of the general statutes may be waived by the Secretary of the Office of Policy and Management provided he receives a written application for waiver within thirty business days of the filing date of the claim for reimbursement for which the penalty waiver is sought. Such application, which shall set forth the reason for the waiver request, shall be signed by the official responsible for filing the report and co-signed by the chief executive officer of the municipality. It must be established to the Secretary's satisfaction that the failure to file in a timely manner and in the form required, was due to reasonable cause and was not intentional or due to neglect. Examples of reasonable cause shall include, but not be limited to, the following:

(1) An Act of God;

(2) A vacancy in the position of the official responsible for filing the claim for reimbursement. Such vacancy, which may be due to death, serious illness or resignation, must have occurred within sixty days of the report filing date;

(3) Failure regarding delivery of any such claim, provided it is established to the Secretary's satisfaction that a reasonable attempt to make timely delivery had been made;

(4) Administrative or technical problems encountered with regard to the filing of such claim, including but not limited to:

(A) Adoption of a computer system, or conversion to an alternate computer system, wherein serious problems concerning retrieval of the data to be submitted were not resolved prior to the claim filing date. It must be established to the Secretary's satisfaction that attempts to resolve such problems were undertaken within a reasonable period of time prior to such date;

(B) Failure on the part of the municipality to establish a mill rate within thirty days of the claim filing date;

(C) The enactment of legislation by the General Assembly in the session immediately preceding the claim filing date, which would require a substantial recalculation of the amount of reimbursement of revenue loss to be claimed.

(D) Failure on the part of the municipality to receive from the Secretary at least thirty days prior to the claim filing date, the form(s) necessary for submitting the required information.

(b) The Secretary shall promptly consider any such written application for penalty waiver and shall notify the applicants of his decision to grant or deny such waiver within fifteen business days.

(Effective January 31, 1991; amended March 30, 1999)