



General Assembly

January Session, 2005

Proposed Bill No. 6100

LCO No. 2782

Referred to Committee on Select Committee on Housing

Introduced by:

REP. BIELAWA, 2nd Dist.

REP. STRIPP, 135th Dist.

SEN. FREEDMAN, 26th Dist.

AN ACT CONCERNING INCENTIVES FOR EXTERNAL ACCESSORY APARTMENTS.

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

1 That the general statutes be amended to:

2 (1) Authorize any municipality, by ordinance approved by its
3 legislative body, to provide (A) a one-time credit against the real
4 property tax, not exceeding two hundred fifty dollars, for any property
5 owner who builds an external accessory apartment on the same lot as a
6 single-family residence, applicable in the tax year in which
7 construction of the apartment was completed, and for which such
8 owner provides documentation that such external accessory apartment
9 is leased to a tenant whose personal or family income is less than or
10 equal to eighty per cent of the median income, at a rent which would
11 allow such tenant to pay thirty per cent or less of such income for rent,
12 and (B) in any year subsequent to the year in which construction was
13 completed on an external accessory apartment located on the same lot

14 as a single-family residence, an annual credit against the real property
15 tax not to exceed one hundred twenty-five dollars for any property
16 owner who provides documentation that such apartment has been, for
17 the last completed tax year, leased to a tenant whose personal or
18 family income is less than or equal to eighty per cent of the median
19 income, at a rent which would allow such tenant to pay thirty per cent
20 or less of such income for rent; and

21 (2) Establish a personal income tax credit in the amount of the
22 property tax credit for a property owner who (A) qualifies for a tax
23 credit for an external accessory apartment, and (B) has received a
24 certificate evidencing such eligibility, provided any property owner
25 who does not qualify for such property tax credit for five consecutive
26 years shall rebate to the state an amount equal to the tax credit against
27 such property owner's personal income tax received pursuant to this
28 section.

Statement of Purpose:

To establish property tax and personal income tax credits as incentives to individual homeowners to create affordable housing accessory apartments and to maintain affordability of new and existing accessory apartments.