



General Assembly

Amendment

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LCO No. 4985

SB0066804985SD0

Offered by:

SEN. HARRIS, 5th Dist.

SEN. KISSEL, 7th Dist.

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To: Subst. Senate Bill No. 668

File No. 527

Cal. No. 399

"AN ACT CONCERNING PROPERTY REVALUATIONS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective October 1, 2006, and applicable to assessment*
4 *years commencing on or after October 1, 2006*) (a) Any municipality, upon
5 approval of its legislative body or in any town in which the legislative
6 body is a town meeting, by the board of selectmen may provide that an
7 owner of real property or any tenant for life or for a term of years
8 liable for property taxes under section 12-48 of the general statutes
9 who meets the qualifications stated in this subsection shall be entitled
10 to pay the tax levied on such property, calculated in accordance with
11 the provisions of subsection (b) of this section for the first year the
12 claim for such tax relief is filed and approved in accordance with the
13 provisions of section 502 of this act, and such person shall be entitled
14 to continue to pay the amount of such tax or such lesser amount as

15 may be levied in any year, during each subsequent year that such
16 person meets such qualifications, and the surviving spouse of such
17 owner or tenant, qualified in accordance with the requirements
18 pertaining to a surviving spouse in this subsection, or any owner or
19 tenant possessing a joint interest in such property with such owner at
20 the time of such owner's death and qualified at such time in
21 accordance with the requirements in this subsection, shall be entitled
22 to continue to pay the amount of such tax or such lesser amount as
23 may be levied in any year, as it becomes due each year following the
24 death of such owner for as long as such surviving spouse or joint
25 owner or joint tenant is qualified in accordance with the requirements
26 in this subsection. After the first year a claim for such tax relief is filed
27 and approved, application for such tax relief shall be filed biennially
28 on a form prepared for such purpose by the assessor of such
29 municipality. Any such owner or tenant who is qualified in accordance
30 with this section and any such surviving spouse or joint owner or joint
31 tenant surviving upon the death of such owner or tenant, shall be
32 entitled to pay such tax in the amount as provided in this section for so
33 long as such owner or tenant or such surviving spouse or joint owner
34 or joint tenant continues to be so qualified. To qualify for the tax relief
35 provided in this section a taxpayer shall meet all the following
36 requirements: (1) On December thirty-first of the calendar year
37 preceding the year in which a claim is filed, be (A) seventy years of age
38 or over, (B) the spouse of a person, seventy years of age or over,
39 provided such spouse is domiciled with such person, or (C) sixty-two
40 years of age or over and the surviving spouse of a taxpayer who at the
41 time of such taxpayer's death had qualified and was entitled to tax
42 relief under this section, provided such surviving spouse was
43 domiciled with such taxpayer at the time of the taxpayer's death, (2)
44 occupy such real property as his or her home, (3) either spouse shall
45 have resided within this state for at least one year before filing the
46 claim under this section and section 502 of this act, (4) the taxable and
47 nontaxable income of such taxpayer, the total of which shall
48 hereinafter be called "qualifying income", in the tax year of such
49 homeowner ending immediately preceding the date of application for

50 benefits under the program in this section, was not in excess of limits
51 set forth in section 12-170aa of the 2006 supplement to the general
52 statutes, as adjusted annually, evidence of which income shall be
53 submitted to the assessor in the municipality in which application for
54 benefits under this section is filed in such form and manner as the
55 assessor may prescribe. The amount of any Medicaid payments made
56 on behalf of such homeowner or the spouse of such homeowner shall
57 not constitute income. The income of the spouse of such homeowner
58 shall not be included in the qualifying income of such homeowner for
59 purposes of determining eligibility for tax relief under this section, if
60 such spouse is a resident of a health care or nursing home facility in
61 this state, and such facility receives payment related to such spouse
62 under the Title XIX Medicaid program. In addition to the eligibility
63 requirements prescribed in this subsection, any municipality that
64 provides tax relief in accordance with the provisions of this section
65 may impose asset limits as a condition of eligibility for such tax relief.

66 (b) The tax on the real property for which the benefits under this
67 section are claimed shall be the lower of: The tax due with respect to
68 the homeowner's residence for the assessment year commencing
69 October first of the year immediately preceding the year in which the
70 initial claim for tax relief is made, or the tax due for any subsequent
71 assessment year. If title to real property is recorded in the name of the
72 person or the spouse making a claim and qualifying under this section
73 and any other person or persons, the claimant hereunder shall be
74 entitled to pay the claimant's fractional share of the tax on such
75 property calculated in accordance with the provisions of this section,
76 and such other person or persons shall pay the person's or persons'
77 fractional share of the tax without regard for the provisions of this
78 section. For the purposes of this section, a "mobile manufactured
79 home", as defined in section 12-63a of the general statutes, shall be
80 deemed to be real property.

81 (c) If any person with respect to whom a claim for tax relief in
82 accordance with this section and section 502 of this act has been
83 approved for any assessment year transfers, assigns, grants or

84 otherwise conveys subsequent to the first day of October, but prior to
85 the first day of August in such assessment year the interest in real
86 property to which such claim for tax relief is related, regardless of
87 whether such transfer, assignment, grant or conveyance is voluntary or
88 involuntary, the amount of such tax relief benefit, determined as the
89 amount by which the tax payable without benefit of this section
90 exceeds the tax payable under the provisions of this section, shall be a
91 pro rata portion of the amount otherwise applicable in such
92 assessment year to be determined by a fraction the numerator of which
93 shall be the number of full months from the first day of October in
94 such assessment year to the date of such conveyance and the
95 denominator of which shall be twelve. If such conveyance occurs in the
96 month of October the grantor shall be disqualified for such tax relief in
97 such assessment year. The grantee shall be required within a period
98 not exceeding ten days immediately following the date of such
99 conveyance to notify the assessor thereof, or in the absence of such
100 notice, upon determination by the assessor that such transfer,
101 assignment, grant or conveyance has occurred, the assessor shall
102 determine the amount of tax relief benefit to which the grantor is
103 entitled for such assessment year with respect to the interest in real
104 property conveyed and notify the tax collector of the reduced amount
105 of such benefit. Upon receipt of such notice from the assessor, the tax
106 collector shall, if such notice is received after the tax due date in the
107 municipality, no later than ten days thereafter mail or hand a bill to the
108 grantee stating the additional amount of tax due as determined by the
109 assessor. Such tax shall be due and payable and collectible as other
110 property taxes and subject to the same liens and processes of
111 collection, provided such tax shall be due and payable in an initial or
112 single installment not sooner than thirty days after the date such bill is
113 mailed or handed to the grantee and in equal amounts in any
114 remaining, regular installments as the same are due and payable.

115 Sec. 502. (NEW) (*Effective October 1, 2006, and applicable to assessment*
116 *years commencing on or after October 1, 2006*) (a) No claim shall be
117 accepted under section 501 of this act unless the taxpayer or

118 authorized agent of such taxpayer files an application with the assessor
119 of the municipality in which the property is located, in such form and
120 manner as the assessor may prescribe, during the period from
121 February first to and including May fifteenth of any year in which
122 benefits are first claimed, including such information as is necessary to
123 substantiate such claim in accordance with requirements in such
124 application. A taxpayer may make application to the assessor prior to
125 August fifteenth of the claim year for an extension of the application
126 period. The assessor may grant such extension in the case of
127 extenuating circumstance due to illness or incapacitation as evidenced
128 by a physician's certificate to that extent, or if the assessor determines
129 there is good cause for doing so. The taxpayer shall present to the
130 assessor a copy of such taxpayer's federal income tax return and the
131 federal income tax return of such taxpayer's spouse, if filed separately,
132 for such taxpayer's taxable year ending immediately prior to the
133 submission of the taxpayer's application, or if not required to file a
134 federal income tax return, such other evidence of qualifying income in
135 respect to such taxable year as the assessor may require. Each such
136 application, together with the federal income tax return and any other
137 information submitted in relation thereto, shall be examined by the
138 assessor and a determination shall be made as to whether the
139 application is approved. Upon determination by the assessor that the
140 applying homeowner is entitled to tax relief in accordance with the
141 provisions of section 501 of this act and this section, the assessor shall
142 notify the homeowner and the municipal tax collector of the approval
143 of such application. The municipal tax collector shall determine the
144 maximum amount of the tax due with respect to such homeowner's
145 residence and thereafter the property tax with respect to such
146 homeowner's residence shall not exceed such amount. After a
147 taxpayer's claim for the first year has been filed and approved such
148 taxpayer shall file such an application biennially. In respect to such
149 application required after the filing and approval for the first year the
150 assessor in each municipality shall notify each such taxpayer
151 concerning application requirements by regular mail not later than
152 February first of the assessment year in which such taxpayer is

153 required to reapply, enclosing a copy of the required application form.
154 Such taxpayer may submit such application to the assessor by mail
155 provided it is received by the assessor not later than March fifteenth in
156 the assessment year with respect to which such tax relief is claimed.
157 Not later than April first of such year the assessor shall notify, by
158 certified mail, any such taxpayer for whom such application was not
159 received by said March fifteenth concerning application requirements
160 and such taxpayer shall submit not later than May fifteenth such
161 application personally or for reasonable cause, by a person acting in
162 behalf of such taxpayer as approved by the assessor.

163 (b) Any person knowingly making a false application for the
164 purpose of claiming property tax relief under section 501 of this act
165 and this section shall be fined not more than five hundred dollars. Any
166 person who fails to disclose all matters relating thereto or with intent
167 to defraud makes a false statement shall refund to the municipality all
168 tax relief improperly taken.

169 (c) Any municipality providing property tax relief under section 501
170 of this act and this section may establish a lien on such property in the
171 amount of the total tax relief granted, plus interest applicable to the
172 total of unpaid taxes represented by such tax relief, at a rate to be
173 determined by such municipality. Any such lien shall have a priority
174 in the settlement of such person's estate.

175 (d) Any such property tax relief granted to any such resident in
176 accordance with the provisions of section 501 of this act and this
177 section shall not disqualify such resident with respect to any benefits
178 for which such resident shall be eligible under the provisions of
179 sections 12-129b to 12-129d, inclusive, of the 2006 supplement to the
180 general statutes, section 12-129n and section 12-170aa of the 2006
181 supplement to the general statutes and any such property tax relief
182 provided under this section shall be in addition to any such benefits
183 for which such resident shall be eligible under said sections 12-129b to
184 12-129d, inclusive, and sections 12-129n and 12-170aa."