



General Assembly

February Session, 2008

Committee Bill No. 5168

LCO No. 1932

01932HB05168AGE

Referred to Committee on Select Committee on Aging

Introduced by:
(AGE)

AN ACT CONCERNING THE CIRCUIT BREAKER PROGRAM AND THE ELDERLY TAX FREEZE PROGRAM.

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

1 Section 1. Subsection (a) of section 12-170v of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2008, and applicable to assessment years commencing on or after*
4 *October 1, 2008*):

5 (a) (1) Any municipality, upon approval of its legislative body may
6 provide that an owner of real property or any tenant for life or for a
7 term of years liable for property taxes under section 12-48 who meets
8 the qualifications stated in this subsection shall be entitled to pay the
9 tax levied on such property, calculated in accordance with the
10 provisions of subsection (b) of this section for the first year the claim
11 for such tax relief is filed and approved in accordance with the
12 provisions of section 12-170w, as amended by this act, and such person
13 shall be entitled to continue to pay the amount of such tax or such
14 lesser amount as may be levied in any year, during each subsequent
15 year that such person meets such qualifications, and the surviving
16 spouse of such owner or tenant, qualified in accordance with the

17 requirements pertaining to a surviving spouse in this subsection, or
18 any owner or tenant possessing a joint interest in such property with
19 such owner at the time of such owner's death and qualified at such
20 time in accordance with the requirements in this subsection, shall be
21 entitled to continue to pay the amount of such tax or such lesser
22 amount as may be levied in any year, as it becomes due each year
23 following the death of such owner for as long as such surviving spouse
24 or joint owner or joint tenant is qualified in accordance with the
25 requirements in this subsection. After the first year a claim for such tax
26 relief is filed and approved, application for such tax relief shall be filed
27 biennially on a form prepared for such purpose by the assessor of such
28 municipality. Any such owner or tenant who is qualified in accordance
29 with this section and any such surviving spouse or joint owner or joint
30 tenant surviving upon the death of such owner or tenant, shall be
31 entitled to pay such tax in the amount as provided in this section for so
32 long as such owner or tenant or such surviving spouse or joint owner
33 or joint tenant continues to be so qualified. To qualify for the tax relief
34 provided in this section a taxpayer shall meet all the following
35 requirements: [(1)] (A) On December thirty-first of the calendar year
36 preceding the year in which a claim is filed, be [(A)] (i) seventy years of
37 age or over, [(B)] (ii) the spouse of a person, seventy years of age or
38 over, provided such spouse is domiciled with such person, or [(C)] (iii)
39 sixty-two years of age or over and the surviving spouse of a taxpayer
40 who at the time of such taxpayer's death had qualified and was
41 entitled to tax relief under this section, provided such surviving
42 spouse was domiciled with such taxpayer at the time of the taxpayer's
43 death, [(2)] (B) occupy such real property as his or her home, [(3)] (C)
44 either spouse shall have resided within this state for at least one year
45 before filing the claim under this section and section 12-170w, [(4)] as
46 amended by this act, and (D) the taxable and nontaxable income of
47 such taxpayer, the total of which shall hereinafter be called "qualifying
48 income", in the tax year of such homeowner ending immediately
49 preceding the date of application for benefits under the program in
50 this section, was not in excess of [limits set forth in section 12-170aa]

51 thirty thousand dollars, if unmarried, and fifty thousand dollars,
52 jointly with spouse, if married, as adjusted annually, in accordance
53 with subdivision (2) of this subsection, evidence of which income shall
54 be submitted to the assessor in the municipality in which application
55 for benefits under this section is filed in such form and manner as the
56 assessor may prescribe.

57 (2) The amounts of qualifying income as provided in subdivision (1)
58 of this subsection shall be adjusted annually in a uniform manner to
59 reflect the annual inflation adjustment in Social Security income, with
60 each such adjustment of qualifying income determined to the nearest
61 one hundred dollars. Each such adjustment of qualifying income shall
62 be prepared by the Secretary of the Office of Policy and Management
63 in relation to the annual inflation adjustment in Social Security, if any,
64 becoming effective at any time during the twelve-month period
65 immediately preceding the first day of October each year. The
66 secretary shall notify the assessors in each municipality of the amount
67 of such adjustment not later than the thirty-first day of December next
68 following.

69 (3) The amount of any Medicaid payments made on behalf of such
70 homeowner or the spouse of such homeowner shall not constitute
71 income. The income of the spouse of such homeowner shall not be
72 included in the qualifying income of such homeowner for purposes of
73 determining eligibility for tax relief under this section, if such spouse is
74 a resident of a health care or nursing home facility in this state, and
75 such facility receives payment related to such spouse under the Title
76 XIX Medicaid program. In addition to the eligibility requirements
77 prescribed in this subsection, any municipality that provides tax relief
78 in accordance with the provisions of this section may impose asset
79 limits as a condition of eligibility for such tax relief.

80 Sec. 2. Subsection (d) of section 12-170w of the general statutes is
81 repealed and the following is substituted in lieu thereof (*Effective*
82 *October 1, 2008, and applicable to assessment years commencing on or after*

83 *October 1, 2008*):

84 (d) Any such property tax relief granted to any such resident in
 85 accordance with the provisions of section 12-170v, as amended by this
 86 act, and this section shall not disqualify such resident with respect to
 87 any benefits for which such resident shall be eligible under the
 88 provisions of sections 12-129b to 12-129d, inclusive, and 12-129n [and
 89 12-170aa] of the 2008 supplement to the general statutes and any such
 90 property tax relief provided under this section shall be in addition to
 91 any such benefits for which such resident shall be eligible under
 92 sections 12-129b to 12-129d, inclusive, and 12-129n [and 12-170aa] of
 93 the 2008 supplement to the general statutes. A resident receiving
 94 property tax relief under the provisions of section 12-170v, as amended
 95 by this act, and this section shall not be eligible for any benefits under
 96 section 12-170aa.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2008, and applicable to assessment years commencing on or after October 1, 2008</i>	12-170v(a)
Sec. 2	<i>October 1, 2008, and applicable to assessment years commencing on or after October 1, 2008</i>	12-170w(d)

Statement of Purpose:

To increase the qualifying income limits for the municipal tax freeze program and to provide that a taxpayer receiving a benefit under this program shall be ineligible for tax relief under the circuit breaker program.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. JANOWSKI, 56th Dist.

H.B. 5168