



General Assembly

Amendment

February Session, 2008

LCO No. 5840

SB0044205840SRO

Offered by:

SEN. CALIGIURI, 16th Dist.

SEN. COLEMAN, 2nd Dist.

To: Subst. Senate Bill No. 442

File No. 512

Cal. No. 338

**"AN ACT CONCERNING AUTHORITY OF BOARDS OF
SELECTMEN AND THE VALUE OF PROPERTY NECESSARY FOR
ELIGIBILITY TO VOTE."**

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

3 "Sec. 501. (NEW) (*Effective October 1, 2008, and applicable to assessment*
4 *years commencing on or after October 1, 2008*) Any municipality, by
5 ordinance adopted by its legislative body, may establish a program to
6 provide property tax relief for taxes due with respect to residential
7 structures that (1) are occupied by persons sixty-five years of age and
8 older or who are physically disabled, and (2) have been improved,
9 after issuance of a certificate of occupancy, to accommodate the needs
10 of such persons. The amount of such property tax relief shall be not
11 more than the cost of the improvements. Such ordinance shall define
12 the improvements necessary to qualify for tax relief and prescribe
13 documentation required by the municipality for eligible taxpayers to
14 claim the property tax relief."