



General Assembly

January Session, 2009

Committee Bill No. 244

LCO No. 3393

03393SB00244AGE

Referred to Committee on Select Committee on Aging

Introduced by:
(AGE)

AN ACT CONCERNING THE ELDERLY PROPERTY TAX FREEZE PROGRAM.

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

1 Section 1. Subsection (c) of section 12-170w of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2009, and applicable to assessment years commencing on or after*
4 *October 1, 2009*):

5 (c) [Any municipality providing property tax relief under section
6 12-170v and this section may establish a lien on such property in the
7 amount of the total tax relief granted, plus interest applicable to the
8 total of unpaid taxes represented by such tax relief, at a rate to be
9 determined by such municipality. Any such lien shall have a priority
10 in the settlement of such person's estate.] (1) On or before January first,
11 annually, the tax collector of each municipality shall certify to the
12 Secretary of the Office of Policy and Management, on a form furnished
13 by the secretary, the amount of tax revenue which such municipality,
14 except for the provisions of section 12-170v, would have received,
15 together with such supporting information as said secretary may
16 require. On and after December 1, 2009, any municipality which

17 neglects to transmit the claim and supporting information as required
18 by this section shall forfeit two hundred fifty dollars to the state,
19 provided said secretary may waive such forfeiture based on standards
20 and procedures established in regulations adopted in accordance with
21 the provisions of chapter 54. Said secretary shall review each such
22 claim in accordance with the procedure set forth in section 12-120b.
23 Any claimant aggrieved by the results of the secretary's review shall
24 have the rights of appeal as set forth in section 12-120b.

25 (2) The Secretary of the Office of Policy and Management shall, on
26 or before September first, annually, certify to the Comptroller the
27 amount due each municipality under the provisions of subdivision (1)
28 of this subsection, including any modification of such claim made prior
29 to September first, and the Comptroller shall draw an order on the
30 Treasurer on or before the fifth business day following September first
31 and the Treasurer shall pay the amount thereof to such municipality
32 on or before the fifteenth day of September following. If any
33 modification is made as the result of the provisions of subdivision (1)
34 of this subsection on or after the August fifteenth following the date on
35 which the tax collector has provided the amount of tax revenue in
36 question, any adjustments to the amount due to any municipality for
37 the period for which such modification was made shall be made in the
38 next payment the Treasurer shall make to such municipality pursuant
39 to this subsection.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	12-170w(c)

Statement of Purpose:

To create a property tax freeze program for senior citizens that is reimbursed to the municipalities by the state.

[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: SEN. DOYLE, 9th Dist.; REP. SERRA, 33rd Dist.

S.B. 244