



General Assembly

Amendment

February Session, 2014

LCO No. 5413

HB0534805413HD0

Offered by:

REP. ROJAS, 9th Dist.

REP. KOKORUDA, 101st Dist.

REP. AMAN, 14th Dist.

To: Subst. House Bill No. 5348

File No. 465

Cal. No. 273

**"AN ACT CONCERNING THE PAYMENT OF DELINQUENT
PROPERTY TAXES."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subsection (b) of section 12-170aa of the general statutes
4 is repealed and the following is substituted in lieu thereof (*Effective*
5 *October 1, 2014, and applicable to assessment years commencing on and after*
6 *said date*):

7 (b) (1) The program established by this section shall provide for a
8 reduction in property tax, except in the case of benefits payable as a
9 grant under certain circumstances in accordance with provisions in
10 subsection (j) of this section, applicable to the assessed value of certain
11 real property, determined in accordance with subsection (c) of this
12 section, for any owner of real property, or any tenant for life or tenant
13 for a term of years liable for property tax under section 12-48, or any

14 resident of a multiple-dwelling complex under certain contractual
15 conditions as provided in said subsection (j) of this section, who (A) at
16 the close of the preceding calendar year has attained age sixty-five or
17 over, or whose spouse domiciled with such homeowner, has attained
18 age sixty-five or over at the close of the preceding calendar year, or is
19 fifty years of age or over and the surviving spouse of a homeowner
20 who at the time of his death had qualified and was entitled to tax relief
21 under this section, provided such spouse was domiciled with such
22 homeowner at the time of his death or (B) at the close of the preceding
23 calendar year has not attained age sixty-five and is eligible in
24 accordance with applicable federal regulations to receive permanent
25 total disability benefits under Social Security, or has not been engaged
26 in employment covered by Social Security and accordingly has not
27 qualified for benefits thereunder but who has become qualified for
28 permanent total disability benefits under any federal, state or local
29 government retirement or disability plan, including the Railroad
30 Retirement Act and any government-related teacher's retirement plan,
31 determined by the Secretary of the Office of Policy and Management to
32 contain requirements in respect to qualification for such permanent
33 total disability benefits which are comparable to such requirements
34 under Social Security; and in addition to qualification under (A) or (B)
35 above, whose taxable and nontaxable income, the total of which shall
36 hereinafter be called "qualifying income", in the tax year of such
37 homeowner ending immediately preceding the date of application for
38 benefits under the program in this section, was not in excess of sixteen
39 thousand two hundred dollars, if unmarried, or twenty thousand
40 dollars, jointly with spouse if married, subject to adjustments in
41 accordance with subdivision (2) of this subsection, evidence of which
42 income shall be required in the form of a signed affidavit to be
43 submitted to the assessor in the municipality in which application for
44 benefits under this section is filed. In addition to the qualifications
45 required pursuant to this subsection, any municipality may, by
46 ordinance, limit eligibility for the program established by this section
47 based on the present true and actual value of the property for which
48 the homeowner is filing the claim for tax relief, according to the most

49 recent grand list. The amount of any Medicaid payments made on
50 behalf of such homeowner or the spouse of such homeowner shall not
51 constitute income. The amount of tax reduction provided under this
52 section, determined in accordance with and subject to the variable
53 factors in the schedule of amounts of tax reduction in subsection (c) of
54 this section, shall be allowed only with respect to a residential
55 dwelling owned by such qualified homeowner and used as such
56 homeowner's primary place of residence. If title to real property or a
57 tenancy interest liable for real property taxes is recorded in the name
58 of such qualified homeowner or his spouse making a claim and
59 qualifying under this section and any other person or persons, the
60 claimant hereunder shall be entitled to pay his fractional share of the
61 tax on such property calculated in accordance with the provisions of
62 this section, and such other person or persons shall pay his or their
63 fractional share of the tax without regard for the provisions of this
64 section, unless also qualified hereunder. For the purposes of this
65 section, a "mobile manufactured home", as defined in section 12-63a, or
66 a dwelling on leased land, including but not limited to a modular
67 home, shall be deemed to be real property and the word "taxes" shall
68 not include special assessments, interest and lien fees.

69 (2) The amounts of qualifying income as provided in this section
70 shall be adjusted annually in a uniform manner to reflect the annual
71 inflation adjustment in Social Security income, with each such
72 adjustment of qualifying income determined to the nearest one
73 hundred dollars. Each such adjustment of qualifying income shall be
74 prepared by the Secretary of the Office of Policy and Management in
75 relation to the annual inflation adjustment in Social Security, if any,
76 becoming effective at any time during the twelve-month period
77 immediately preceding the first day of October each year and the
78 amount of such adjustment shall be distributed to the assessors in each
79 municipality not later than the thirty-first day of December next
80 following.

81 (3) For purposes of determining qualifying income under

82 subdivision (1) of this subsection with respect to a married homeowner
83 who submits an application for tax reduction in accordance with this
84 section, the Social Security income of the spouse of such homeowner
85 shall not be included in the qualifying income of such homeowner, for
86 purposes of determining eligibility for benefits under this section, if
87 such spouse is a resident of a health care or nursing home facility in
88 this state receiving payment related to such spouse under the Title XIX
89 Medicaid program. An applicant who is legally separated pursuant to
90 the provisions of section 46b-40, as of the thirty-first day of December
91 preceding the date on which such person files an application for a
92 grant in accordance with subsection (a) of this section, may apply as an
93 unmarried person and shall be regarded as such for purposes of
94 determining qualifying income under said subsection."

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| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>October 1, 2014, and applicable to assessment years commencing on and after said date</i> | 12-170aa(b) |