



House Bill No. 5593

Public Act No. 16-143

AN ACT CONCERNING THE REAPPLICATION PROCEDURE FOR ELDERLY PROPERTY TAX RELIEF.

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

Section 1. Subsection (a) of section 12-129c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

(a) No claim shall be accepted under section 12-129b unless the taxpayer or authorized agent of such taxpayer files an application with the assessor of the municipality in which the property is located, in affidavit form as provided by the Secretary of the Office of Policy and Management, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate said claim in accordance with requirements in such application. A taxpayer may make application to the secretary prior to August fifteenth of the claim year for an extension of the application period. The secretary may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a certificate signed by a physician or an advanced practice registered nurse to that extent, or if the secretary determines there is good cause for doing so. The taxpayer shall present to the assessor a copy of such taxpayer's federal income

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tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's taxable year ending immediately prior to the submission of the taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and if the application is approved by the assessor, it shall be forwarded to the secretary on or before July first of the year in which such application is approved, except that in the case of a taxpayer who received a filing date extension from the secretary, such application shall be forwarded to the secretary not later than ten business days after the date it is filed with the assessor. After a taxpayer's claim for the first year has been filed and approved such taxpayer shall be required to file such an application biennially. In respect to such application required after the filing and approval for the first year the tax assessor in each municipality shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form. Such taxpayer may submit such application to the assessor by mail, provided it is received by the assessor not later than [March] April fifteenth in the assessment year with respect to which such tax relief is claimed. Not later than April [first] thirtieth of such year the assessor shall notify, by [certified] mail evidenced by a certificate of mailing, any such taxpayer for whom such application was not received by said [March] April fifteenth concerning application requirements and such taxpayer shall be required not later than May fifteenth to submit such application personally or for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor.

Sec. 2. Subsection (a) of section 12-170w of the general statutes is

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repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

(a) No claim shall be accepted under section 12-170v unless the taxpayer or authorized agent of such taxpayer files an application with the assessor of the municipality in which the property is located, in such form and manner as the assessor may prescribe, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate such claim in accordance with requirements in such application. A taxpayer may make application to the assessor prior to August fifteenth of the claim year for an extension of the application period. The assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a certificate signed by a physician or an advanced practice registered nurse to that extent, or if the assessor determines there is good cause for doing so. The taxpayer shall present to the assessor a copy of such taxpayer's federal income tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's taxable year ending immediately prior to the submission of the taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and a determination shall be made as to whether the application is approved. Upon determination by the assessor that the applying homeowner is entitled to tax relief in accordance with the provisions of section 12-170v and this section, the assessor shall notify the homeowner and the municipal tax collector of the approval of such application. The municipal tax collector shall determine the maximum amount of the tax due with respect to such homeowner's residence and thereafter the property tax with respect to such homeowner's residence

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shall not exceed such amount. After a taxpayer's claim for the first year has been filed and approved such taxpayer shall file such an application biennially. In respect to such application required after the filing and approval for the first year the assessor in each municipality shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form. Such taxpayer may submit such application to the assessor by mail, provided it is received by the assessor not later than [March] April fifteenth in the assessment year with respect to which such tax relief is claimed. Not later than April [first] thirtieth of such year the assessor shall notify, by [certified] mail evidenced by a certificate of mailing, any such taxpayer for whom such application was not received by said [March] April fifteenth concerning application requirements and such taxpayer shall submit not later than May fifteenth such application personally or for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor.

Sec. 3. Subsection (e) of section 12-170aa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2016*):

(e) Any claim for tax reduction under this section shall be submitted for approval, on the application form prepared for such purpose by the Secretary of the Office of Policy and Management, in the first year claim for such tax relief is filed and biennially thereafter. The amount of tax reduction approved shall be applied to the real property tax payable by the homeowner for the assessment year in which such application is submitted and approved. If any such homeowner has qualified for tax reduction under this section, the tax reduction determined shall, when possible, be applied and prorated uniformly over the number of installments in which the real property tax is due and payable to the municipality in which he resides. In the case of any

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homeowner who is eligible for tax reduction under this section as a result of increases in qualifying income, effective with respect to the assessment year commencing October 1, 1987, under the schedule of qualifying income and tax reduction in subsection (c) of this section, exclusive of any such increases related to social security adjustments in accordance with subsection (b) of this section, the total amount of tax reduction to which such homeowner is entitled shall be credited and uniformly prorated against property tax installment payments applicable to such homeowner's residence which become due after such homeowner's application for tax reduction under this section is accepted. In the event that a homeowner has paid in full the amount of property tax applicable to such homeowner's residence, regardless of whether the municipality requires the payment of property taxes in one or more installments, such municipality shall make payment to such homeowner in the amount of the tax reduction allowed. The municipality shall be reimbursed for the amount of such payment in accordance with subsection (g) of this section. In respect to such application required biennially after the filing and approval for the first year, the tax assessor in each municipality shall notify each such homeowner concerning application requirements by regular mail not later than February first, annually enclosing a copy of the required application form. Such homeowner may submit such application to the assessor by mail, provided it is received by the assessor not later than [March] April fifteenth in the assessment year with respect to which such tax reduction is claimed. Not later than April [first] thirtieth of such year the assessor shall notify, by [certified] mail evidenced by a certificate of mailing, any such homeowner for whom such application was not received by said [March] April fifteenth concerning application requirements and such homeowner shall be required not later than May fifteenth to submit such application personally or, for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor. In the year immediately following any year in which such homeowner has submitted application and qualified for

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tax reduction in accordance with this section, such homeowner shall be presumed, without filing application therefor, to be qualified for tax reduction in accordance with the schedule in subsection (c) of this section in the same percentage of property tax as allowed in the year immediately preceding. If any homeowner has qualified and received tax reduction under this section and subsequently in any calendar year has qualifying income in excess of the maximum described in this section, such homeowner shall notify the tax assessor on or before the next filing date and shall be denied tax reduction under this section for the assessment year and any subsequent year or until such homeowner has reapplied and again qualified for benefits under this section. Any such person who fails to so notify the tax assessor of his disqualification shall refund all amounts of tax reduction improperly taken and be fined not more than five hundred dollars.

Approved June 6, 2016