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

"Sec. 501. (NEW) (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017) (a) Any municipality, upon approval of its legislative body may provide that an owner of real property or any tenant for life or for a term of years liable for property taxes under section 12-48 of the general statutes who meets the qualifications stated in this subsection shall be entitled to pay the tax
levied on such property, calculated in accordance with the provisions of subsection (b) of this section for the first year the claim for such tax relief is filed and approved in accordance with the provisions of section 12-170w of the general statutes, as amended by this act, and such person shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, during each subsequent year that such person meets such qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection, or any owner or tenant possessing a joint interest in such property with such owner at the time of such owner's death and qualified at such time in accordance with the requirements in this subsection, shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this subsection. After the first year a claim for such tax relief is filed and approved, application for such tax relief shall be filed biennially on a form prepared for such purpose by the assessor of such municipality. Any such owner or tenant who is qualified in accordance with this section and any such surviving spouse or joint owner or joint tenant surviving upon the death of such owner or tenant, shall be entitled to pay such tax in the amount as provided in this section for so long as such owner or tenant or such surviving spouse or joint owner or joint tenant continues to be so qualified. To qualify for the tax relief provided in this section a taxpayer shall meet all the following requirements: (1) On December thirty-first of the calendar year preceding the year in which a claim is filed, be (A) a veteran, as defined in subsection (a) of section 27-103 of the general statutes, who has a service-connected disability rated by the United States Department of Veterans Affairs, (B) the spouse of a veteran described in subparagraph (A) of this subdivision, provided such spouse is domiciled with such veteran, or (C) the surviving spouse of a taxpayer who at the time of such taxpayer's death had qualified and was entitled to tax relief under this section, provided such surviving...
spouse was domiciled with such taxpayer at the time of the taxpayer's
death, (2) occupy such real property as his or her home, (3) either
spouse shall have resided within this state for at least one year before
filing the claim under this section and section 12-170w of the general
statutes, as amended by this act, and (4) the taxable and nontaxable
income of such taxpayer, the total of which shall hereinafter be called
"qualifying income", in the tax year of such homeowner ending
immediately preceding the date of application for benefits under the
program in this section, was not in excess of limits set forth in section
12-170aa of the general statutes, as adjusted annually, evidence of
which income shall be submitted to the assessor in the municipality in
which application for benefits under this section is filed in such form
and manner as the assessor may prescribe. The amount of any
Medicaid payments made on behalf of such homeowner or the spouse
of such homeowner shall not constitute income. The income of the
spouse of such homeowner shall not be included in the qualifying
income of such homeowner for purposes of determining eligibility for
tax relief under this section, if such spouse is a resident of a health care
or nursing home facility in this state, and such facility receives
payment related to such spouse under the Title XIX Medicaid
program. In addition to the eligibility requirements prescribed in this
subsection, any municipality that provides tax relief in accordance
with the provisions of this section may impose asset limits as a
condition of eligibility for such tax relief.

(b) The tax on the real property for which the benefits under this
section are claimed shall be the lower of: The tax due with respect to
the homeowner's residence for the assessment year commencing
October first of the year immediately preceding the year in which the
initial claim for tax relief is made, or the tax due for any subsequent
assessment year. If title to real property is recorded in the name of the
person or the spouse making a claim and qualifying under this section
and any other person or persons, the claimant hereunder shall be
entitled to pay the claimant's fractional share of the tax on such
property calculated in accordance with the provisions of this section,
and such other person or persons shall pay the person's or persons' fractional share of the tax without regard for the provisions of this section. For the purposes of this section, a "mobile manufactured home", as defined in section 12-63a of the general statutes shall be deemed to be real property.

(c) If any person with respect to whom a claim for tax relief in accordance with this section and section 12-170w of the general statutes, as amended by this act, has been approved for any assessment year transfers, assigns, grants or otherwise conveys subsequent to the first day of October, but prior to the first day of August in such assessment year the interest in real property to which such claim for tax relief is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax relief benefit, determined as the amount by which the tax payable without benefit of this section exceeds the tax payable under the provisions of this section, shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve. If such conveyance occurs in the month of October, the grantor shall be disqualified for such tax relief in such assessment year. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the assessor shall determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of such benefit. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, no later than ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor. Such tax shall be due and payable and collectible as other
property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

Sec. 502. Section 12-170w of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017):

(a) No claim shall be accepted under section 12-170v or section 501 of this act 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 or section 501 of this act, 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 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 April fifteenth in
the assessment year with respect to which such tax relief is claimed.
Not later than April thirtieth of such year the assessor shall notify, by
mail evidenced by a certificate of mailing, any such taxpayer for whom
such application was not received by said 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.

(b) Any person knowingly making a false application for the
purpose of claiming property tax relief under section 12-170v or
section 501 of this act, and this section shall be fined not more than five
hundred dollars. Any person who fails to disclose all matters relating
thereto or with intent to defraud makes a false statement shall refund
to the municipality all tax relief improperly taken.

(c) Any municipality providing property tax relief under section 12-
170v or section 501 of this act, and this section may establish a lien on
such property in the amount of the total tax relief granted, plus interest
applicable to the total of unpaid taxes represented by such tax relief, at
a rate to be determined by such municipality. Any such lien shall have
a priority in the settlement of such person's estate.
(d) Any such property tax relief granted to any such resident in accordance with the provisions of section 12-170v or section 501 of this act, and this section shall not disqualify such resident with respect to any benefits for which such resident shall be eligible under the provisions of sections 12-129b to 12-129d, inclusive, 12-129n and 12-170aa and any such property tax relief provided under this section shall be in addition to any such benefits for which such resident shall be eligible under sections 12-129b to 12-129d, inclusive, 12-129n and 12-170aa."

This act shall take effect as follows and shall amend the following sections:

<table>
<thead>
<tr>
<th>Sec. 501</th>
<th>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</th>
<th>New section</th>
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<tbody>
<tr>
<td>Sec. 502</td>
<td>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</td>
<td>12-170w</td>
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