



General Assembly

Amendment

June Special Session, 2017

LCO No. 10120



Offered by:

REP. HENNESSY, 127th Dist.
REP. ARESIMOWICZ, 30th Dist.
REP. SOTO, 39th Dist.
REP. CONLEY, 40th Dist.
REP. DE LA CRUZ, 41st Dist.
REP. REYES, 75th Dist.
REP. GRESKO, 121st Dist.
REP. STAFSTROM, 129th Dist.

REP. COOK, 65th Dist.
REP. ROJAS, 9th Dist.
REP. SLAP, 19th Dist.
REP. CURREY, 11th Dist.
REP. VERRENGIA, 20th Dist.
REP. PORTER, 94th Dist.
REP. PERONE, 137th Dist.

To: House Bill No. 7501

File No.

Cal. No.

(As Amended)

**"AN ACT PROVIDING FOR THE CONTINUED OPERATION OF
ESSENTIAL FUNCTIONS OF THE STATE."**

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

3 "Sec. 501. (NEW) (*Effective October 1, 2017, and applicable to assessment*
4 *years commencing on or after October 1, 2017*) (a) Any municipality, upon
5 approval of its legislative body may provide that an owner of real
6 property or any tenant for life or for a term of years liable for property
7 taxes under section 12-48 of the general statutes who meets the
8 qualifications stated in this subsection shall be entitled to pay the tax

9 levied on such property, calculated in accordance with the provisions
10 of subsection (b) of this section for the first year the claim for such tax
11 relief is filed and approved in accordance with the provisions of
12 section 12-170w of the general statutes, as amended by this act, and
13 such person shall be entitled to continue to pay the amount of such tax
14 or such lesser amount as may be levied in any year, during each
15 subsequent year that such person meets such qualifications, and the
16 surviving spouse of such owner or tenant, qualified in accordance with
17 the requirements pertaining to a surviving spouse in this subsection, or
18 any owner or tenant possessing a joint interest in such property with
19 such owner at the time of such owner's death and qualified at such
20 time in accordance with the requirements in this subsection, shall be
21 entitled to continue to pay the amount of such tax or such lesser
22 amount as may be levied in any year, as it becomes due each year
23 following the death of such owner for as long as such surviving spouse
24 or joint owner or joint tenant is qualified in accordance with the
25 requirements in this subsection. After the first year a claim for such tax
26 relief is filed and approved, application for such tax relief shall be filed
27 biennially on a form prepared for such purpose by the assessor of such
28 municipality. Any such owner or tenant who is qualified in accordance
29 with this section and any such surviving spouse or joint owner or joint
30 tenant surviving upon the death of such owner or tenant, shall be
31 entitled to pay such tax in the amount as provided in this section for so
32 long as such owner or tenant or such surviving spouse or joint owner
33 or joint tenant continues to be so qualified. To qualify for the tax relief
34 provided in this section a taxpayer shall meet all the following
35 requirements: (1) On December thirty-first of the calendar year
36 preceding the year in which a claim is filed, be (A) a veteran, as
37 defined in subsection (a) of section 27-103 of the general statutes, who
38 has a service-connected disability rated by the United States
39 Department of Veterans Affairs, (B) the spouse of a veteran described
40 in subparagraph (A) of this subdivision, provided such spouse is
41 domiciled with such veteran, or (C) the surviving spouse of a taxpayer
42 who at the time of such taxpayer's death had qualified and was
43 entitled to tax relief under this section, provided such surviving

44 spouse was domiciled with such taxpayer at the time of the taxpayer's
45 death, (2) occupy such real property as his or her home, (3) either
46 spouse shall have resided within this state for at least one year before
47 filing the claim under this section and section 12-170w of the general
48 statutes, as amended by this act, and (4) the taxable and nontaxable
49 income of such taxpayer, the total of which shall hereinafter be called
50 "qualifying income", in the tax year of such homeowner ending
51 immediately preceding the date of application for benefits under the
52 program in this section, was not in excess of limits set forth in section
53 12-170aa of the general statutes, as adjusted annually, evidence of
54 which income shall be submitted to the assessor in the municipality in
55 which application for benefits under this section is filed in such form
56 and manner as the assessor may prescribe. The amount of any
57 Medicaid payments made on behalf of such homeowner or the spouse
58 of such homeowner shall not constitute income. The income of the
59 spouse of such homeowner shall not be included in the qualifying
60 income of such homeowner for purposes of determining eligibility for
61 tax relief under this section, if such spouse is a resident of a health care
62 or nursing home facility in this state, and such facility receives
63 payment related to such spouse under the Title XIX Medicaid
64 program. In addition to the eligibility requirements prescribed in this
65 subsection, any municipality that provides tax relief in accordance
66 with the provisions of this section may impose asset limits as a
67 condition of eligibility for such tax relief.

68 (b) The tax on the real property for which the benefits under this
69 section are claimed shall be the lower of: The tax due with respect to
70 the homeowner's residence for the assessment year commencing
71 October first of the year immediately preceding the year in which the
72 initial claim for tax relief is made, or the tax due for any subsequent
73 assessment year. If title to real property is recorded in the name of the
74 person or the spouse making a claim and qualifying under this section
75 and any other person or persons, the claimant hereunder shall be
76 entitled to pay the claimant's fractional share of the tax on such
77 property calculated in accordance with the provisions of this section,

78 and such other person or persons shall pay the person's or persons'
79 fractional share of the tax without regard for the provisions of this
80 section. For the purposes of this section, a "mobile manufactured
81 home", as defined in section 12-63a of the general statutes shall be
82 deemed to be real property.

83 (c) If any person with respect to whom a claim for tax relief in
84 accordance with this section and section 12-170w of the general
85 statutes, as amended by this act, has been approved for any assessment
86 year transfers, assigns, grants or otherwise conveys subsequent to the
87 first day of October, but prior to the first day of August in such
88 assessment year the interest in real property to which such claim for
89 tax relief is related, regardless of whether such transfer, assignment,
90 grant or conveyance is voluntary or involuntary, the amount of such
91 tax relief benefit, determined as the amount by which the tax payable
92 without benefit of this section exceeds the tax payable under the
93 provisions of this section, shall be a pro rata portion of the amount
94 otherwise applicable in such assessment year to be determined by a
95 fraction the numerator of which shall be the number of full months
96 from the first day of October in such assessment year to the date of
97 such conveyance and the denominator of which shall be twelve. If such
98 conveyance occurs in the month of October, the grantor shall be
99 disqualified for such tax relief in such assessment year. The grantee
100 shall be required within a period not exceeding ten days immediately
101 following the date of such conveyance to notify the assessor thereof, or
102 in the absence of such notice, upon determination by the assessor that
103 such transfer, assignment, grant or conveyance has occurred, the
104 assessor shall determine the amount of tax relief benefit to which the
105 grantor is entitled for such assessment year with respect to the interest
106 in real property conveyed and notify the tax collector of the reduced
107 amount of such benefit. Upon receipt of such notice from the assessor,
108 the tax collector shall, if such notice is received after the tax due date in
109 the municipality, no later than ten days thereafter mail or hand a bill to
110 the grantee stating the additional amount of tax due as determined by
111 the assessor. Such tax shall be due and payable and collectible as other

112 property taxes and subject to the same liens and processes of
113 collection, provided such tax shall be due and payable in an initial or
114 single installment not sooner than thirty days after the date such bill is
115 mailed or handed to the grantee and in equal amounts in any
116 remaining, regular installments as the same are due and payable.

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

120 (a) No claim shall be accepted under section 12-170v or section 501
121 of this act unless the taxpayer or authorized agent of such taxpayer
122 files an application with the assessor of the municipality in which the
123 property is located, in such form and manner as the assessor may
124 prescribe, during the period from February first to and including May
125 fifteenth of any year in which benefits are first claimed, including such
126 information as is necessary to substantiate such claim in accordance
127 with requirements in such application. A taxpayer may make
128 application to the assessor prior to August fifteenth of the claim year
129 for an extension of the application period. The assessor may grant such
130 extension in the case of extenuating circumstance due to illness or
131 incapacitation as evidenced by a certificate signed by a physician or an
132 advanced practice registered nurse to that extent, or if the assessor
133 determines there is good cause for doing so. The taxpayer shall present
134 to the assessor a copy of such taxpayer's federal income tax return and
135 the federal income tax return of such taxpayer's spouse, if filed
136 separately, for such taxpayer's taxable year ending immediately prior
137 to the submission of the taxpayer's application, or if not required to file
138 a federal income tax return, such other evidence of qualifying income
139 in respect to such taxable year as the assessor may require. Each such
140 application, together with the federal income tax return and any other
141 information submitted in relation thereto, shall be examined by the
142 assessor and a determination shall be made as to whether the
143 application is approved. Upon determination by the assessor that the
144 applying homeowner is entitled to tax relief in accordance with the
145 provisions of section 12-170v or section 501 of this act, and this section,

146 the assessor shall notify the homeowner and the municipal tax
147 collector of the approval of such application. The municipal tax
148 collector shall determine the maximum amount of the tax due with
149 respect to such homeowner's residence and thereafter the property tax
150 with respect to such homeowner's residence shall not exceed such
151 amount. After a taxpayer's claim for the first year has been filed and
152 approved such taxpayer shall file such an application biennially. In
153 respect to such application required after the filing and approval for
154 the first year the assessor in each municipality shall notify each such
155 taxpayer concerning application requirements by regular mail not later
156 than February first of the assessment year in which such taxpayer is
157 required to reapply, enclosing a copy of the required application form.
158 Such taxpayer may submit such application to the assessor by mail,
159 provided it is received by the assessor not later than April fifteenth in
160 the assessment year with respect to which such tax relief is claimed.
161 Not later than April thirtieth of such year the assessor shall notify, by
162 mail evidenced by a certificate of mailing, any such taxpayer for whom
163 such application was not received by said April fifteenth concerning
164 application requirements and such taxpayer shall submit not later than
165 May fifteenth such application personally or for reasonable cause, by a
166 person acting on behalf of such taxpayer as approved by the assessor.

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

173 (c) Any municipality providing property tax relief under section 12-
174 170v or section 501 of this act, and this section may establish a lien on
175 such property in the amount of the total tax relief granted, plus interest
176 applicable to the total of unpaid taxes represented by such tax relief, at
177 a rate to be determined by such municipality. Any such lien shall have
178 a priority in the settlement of such person's estate.

179 (d) Any such property tax relief granted to any such resident in
 180 accordance with the provisions of section 12-170v or section 501 of this
 181 act, and this section shall not disqualify such resident with respect to
 182 any benefits for which such resident shall be eligible under the
 183 provisions of sections 12-129b to 12-129d, inclusive, 12-129n and
 184 12-170aa and any such property tax relief provided under this section
 185 shall be in addition to any such benefits for which such resident shall
 186 be eligible under sections 12-129b to 12-129d, inclusive, 12-129n and
 187 12-170aa."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	New section
Sec. 502	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	12-170w