



General Assembly

February Session, 2020

**Raised Bill No. 164**

LCO No. 1342



Referred to Committee on AGING

Introduced by:  
(AGE)

***AN ACT LOWERING THE AGE OF ELIGIBILITY FOR PROPERTY TAX RELIEF FOR SENIOR CITIZENS.***

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

1 Section 1. Section 12-170v of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2020, and*  
3 *applicable to assessment years commencing on or after October 1, 2020*):

4 (a) For purposes of this section, "qualified taxpayer" means a person  
5 who (1) in the calendar year preceding a claim for tax relief under this  
6 section, was (A) sixty-five years of age or older, (B) the spouse of such  
7 person, provided such spouse is domiciled with such person, or (C) a  
8 surviving spouse sixty-two years of age or older of a person who had  
9 qualified and was entitled to tax relief under this section at the time of  
10 such person's death, provided such surviving spouse was domiciled  
11 with such person at the time of the person's death; (2) occupies or  
12 occupied the real property for which tax relief is sought as his or her  
13 home; (3) has been, or his or her spouse has been, a resident of the state  
14 for at least one year before applying for tax relief pursuant to this section  
15 and section 12-170w; and (4) had taxable and nontaxable income in the

16 tax year preceding the date of application for relief under this section  
17 that was not in excess of limits set forth in section 12-170aa, as adjusted  
18 annually.

19 [(a)] (b) Any municipality, upon approval of its legislative body, may  
20 provide that an owner of real property or any tenant for life or for a term  
21 of years liable for property taxes under section 12-48 who [meets the  
22 qualifications stated in this subsection] is a qualified taxpayer shall be  
23 entitled to pay the tax levied on such property, calculated in accordance  
24 with the provisions of subsection [(b)] (c) of this section, for the first year  
25 the claim for such tax relief is filed and approved in accordance with the  
26 provisions of section 12-170w, and such [person] qualified taxpayer  
27 shall be entitled to continue to pay the amount of such tax or such lesser  
28 amount as may be levied in any year, during each subsequent year that  
29 such [person meets such qualifications, and the surviving spouse of  
30 such owner or tenant, qualified in accordance with the requirements  
31 pertaining to a surviving spouse in this subsection] qualified taxpayer,  
32 or any owner or tenant possessing a joint interest in such property with  
33 such [owner] qualified taxpayer at the time of such [owner's] qualified  
34 taxpayer's death, and qualified at such time in accordance with the  
35 requirements in this subsection, shall be entitled to continue to pay the  
36 amount of such tax or such lesser amount as may be levied in any year,  
37 as it becomes due each year following the death of such [owner]  
38 taxpayer for as long as such taxpayer's surviving spouse or joint owner  
39 or joint tenant is qualified in accordance with the requirements in this  
40 [subsection] section. After the first year a claim for such tax relief is filed  
41 and approved, application for such tax relief shall be filed biennially on  
42 a form prepared for such purpose by the assessor of such municipality.  
43 Any such [owner or tenant who is qualified in accordance with this  
44 section] qualified taxpayer and any such [surviving spouse or] joint  
45 owner or joint tenant surviving upon the death of such [owner or tenant]  
46 qualified taxpayer, shall be entitled to pay such tax in the amount as  
47 provided in this section for so long as such [owner or tenant] qualified  
48 taxpayer or such [surviving spouse or] joint owner or joint tenant  
49 continues to be so qualified. [To qualify for the tax relief provided in this

50 section a taxpayer shall meet all the following requirements: (1) On  
51 December thirty-first of the calendar year preceding the year in which a  
52 claim is filed, be (A) seventy years of age or over, (B) the spouse of a  
53 person, seventy years of age or over, provided such spouse is domiciled  
54 with such person, or (C) sixty-two years of age or over and the surviving  
55 spouse of a taxpayer who at the time of such taxpayer's death had  
56 qualified and was entitled to tax relief under this section, provided such  
57 surviving spouse was domiciled with such taxpayer at the time of the  
58 taxpayer's death, (2) occupy such real property as his or her home, (3)  
59 either spouse shall have resided within this state for at least one year  
60 before filing the claim under this section and section 12-170w, (4) the  
61 taxable and nontaxable income of such taxpayer, the total of which shall  
62 hereinafter be called "qualifying income", in the tax year of such  
63 homeowner ending immediately preceding the date of application for  
64 benefits under the program in this section, was not in excess of limits set  
65 forth in section 12-170aa, as adjusted annually, evidence of which  
66 income shall be submitted] A claimant for relief under this section shall  
67 submit evidence of income to the assessor in the municipality in which  
68 application for benefits under this section is filed in such form and  
69 manner as the assessor may prescribe. The amount of any Medicaid  
70 payments made on behalf of [such homeowner or the spouse of such  
71 homeowner] such claimant or such claimant's spouse shall not  
72 constitute income. The income of the spouse of [such homeowner] such  
73 claimant shall not be included in [the] his or her qualifying income [of  
74 such homeowner] for purposes of determining eligibility for tax relief  
75 under this section, if such spouse is a resident of a health care or nursing  
76 home facility in this state, and such facility receives payment related to  
77 such spouse under the Title XIX Medicaid program. In addition to the  
78 eligibility requirements prescribed in [this] subsection (a) of this section,  
79 any municipality that provides tax relief in accordance with the  
80 provisions of this section may impose asset limits as a condition of  
81 eligibility for such tax relief.

82 [(b)] (c) The tax on the real property for which the benefits under this  
83 section are claimed shall be the lower of: The tax due with respect to the

84 [homeowner's] qualified taxpayer's residence for the assessment year  
85 commencing October first of the year immediately preceding the year  
86 in which the initial claim for tax relief is made, or the tax due for any  
87 subsequent assessment year. If title to real property is recorded in the  
88 name of the [person or the spouse making a claim and qualifying under  
89 this section] qualified taxpayer and any other person or persons, the  
90 [claimant hereunder] qualified taxpayer shall be entitled to pay [the  
91 claimant's] his or her fractional share of the tax on such property  
92 calculated in accordance with the provisions of this section, and such  
93 other person or persons shall pay the person's or persons' fractional  
94 share of the tax without regard for the provisions of this section. For the  
95 purposes of this section, a "mobile manufactured home", as defined in  
96 section 12-63a, shall be deemed to be real property.

97 [(c)] (d) If any [person] qualified taxpayer with respect to whom a  
98 claim for tax relief in accordance with this section and section 12-170w  
99 has been approved for any assessment year transfers, assigns, grants or  
100 otherwise conveys subsequent to the first day of October, but prior to  
101 the first day of August in such assessment year, the interest in real  
102 property to which such claim for tax relief is related, regardless of  
103 whether such transfer, assignment, grant or conveyance is voluntary or  
104 involuntary, the amount of such tax relief benefit, determined as the  
105 amount by which the tax payable without benefit of this section exceeds  
106 the tax payable under the provisions of this section, shall be a pro rata  
107 portion of the amount otherwise applicable in such assessment year to  
108 be determined by a fraction the numerator of which shall be the number  
109 of full months from the first day of October in such assessment year to  
110 the date of such conveyance and the denominator of which shall be  
111 twelve. If such conveyance occurs in the month of October the grantor  
112 shall be disqualified for such tax relief in such assessment year. The  
113 grantee shall be required within a period not exceeding ten days  
114 immediately following the date of such conveyance to notify the  
115 assessor thereof, or in the absence of such notice, upon determination  
116 by the assessor that such transfer, assignment, grant or conveyance has  
117 occurred, the assessor shall determine the amount of tax relief benefit to

118 which the grantor is entitled for such assessment year with respect to  
 119 the interest in real property conveyed and notify the tax collector of the  
 120 reduced amount of such benefit. Upon receipt of such notice from the  
 121 assessor, the tax collector shall, if such notice is received after the tax  
 122 due date in the municipality, no later than ten days thereafter mail or  
 123 hand a bill to the grantee stating the additional amount of tax due as  
 124 determined by the assessor. Such tax shall be due and payable and  
 125 collectible as other property taxes and subject to the same liens and  
 126 processes of collection, provided such tax shall be due and payable in  
 127 an initial or single installment not sooner than thirty days after the date  
 128 such bill is mailed or handed to the grantee and in equal amounts in any  
 129 remaining, regular installments as the same are due and payable.

130 Sec. 2. Section 12-81c of the general statutes is repealed and the  
 131 following is substituted in lieu thereof (*Effective October 1, 2020, and*  
 132 *applicable to assessment years commencing on or after October 1, 2020*):

133 The legislative body of any municipality may, by ordinance, exempt  
 134 from personal property taxation (1) any ambulance-type motor vehicle  
 135 which is used exclusively for the purpose of transporting any medically  
 136 incapacitated individual, except any such vehicle used to transport any  
 137 such individual for profit, (2) any property owned by a nonprofit  
 138 ambulance company, [and] (3) any motor vehicle owned by a person  
 139 seventy-one years of age or older who has resided in the municipality  
 140 not less than forty years, and (4) any motor vehicle owned by a person  
 141 with disabilities, or owned by the parent or guardian of such person,  
 142 which vehicle is equipped for purposes of adapting its use to the  
 143 disability of such person, provided the legislative body of the  
 144 municipality adopts a definition of such vehicle.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-170v

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Sec. 2	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-81c
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**Statement of Purpose:**

To increase the number of elderly residents who may be eligible for property tax relief and allow municipalities to exempt from taxation one motor vehicle belonging to a person age seventy-one or older who has resided in the municipality not less than forty years.

*[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.]*