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:

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 Section 12-170v of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020):

(a) For purposes of this section, "qualified taxpayer" means a person who (1) in the calendar year preceding a claim for tax relief under this section, was (A) sixty-five years of age or older, (B) the spouse of such person, provided such spouse is domiciled with such person, or (C) a surviving spouse sixty-two years of age or older of a person who had qualified and was entitled to tax relief under this section at the time of such person's death, provided such surviving spouse was domiciled with such person at the time of the person's death; (2) occupies or occupied the real property for which tax relief is sought as his or her home; (3) has been, or his or her spouse has been, a resident of the state for at least one year before applying for tax relief pursuant to this section and section 12-170w; and (4) had taxable and nontaxable income in the tax year preceding the date of application for relief under this section that was not in excess of limits set forth in section 12-170aa, as adjusted annually.

[(a)] (b) 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 who [meets the
qualifications stated in this subsection] is a qualified taxpayer shall be
entitled to pay the tax levied on such property, calculated in accordance
with the provisions of subsection [(b) (c) 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, and such [person] qualified taxpayer
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] qualified taxpayer,
or any owner or tenant possessing a joint interest in such property with
such [owner] qualified taxpayer at the time of such [owner's] qualified
taxpayer'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] taxpayer for as long as such taxpayer's surviving spouse or joint owner
or joint tenant is qualified in accordance with the requirements in this
[subsection] section. 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] qualified taxpayer and any such [surviving spouse or] joint
owner or joint tenant surviving upon the death of such [owner or tenant]
qualified taxpayer, shall be entitled to pay such tax in the amount as
provided in this section for so long as such [owner or tenant] qualified
taxpayer 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) seventy years of age or over, (B) the spouse of a
person, seventy years of age or over, provided such spouse is domiciled
with such person, or (C) sixty-two years of age or over and 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, (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, as adjusted annually, evidence of which
income shall be submitted] A claimant for relief under this section shall
submit evidence of income 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] such claimant or such claimant's spouse shall not
constitute income. The income of the spouse of [such homeowner] such
claimant shall not be included in [the] his or her 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 (a) of this section,
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)] (c) 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] qualified taxpayer'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] qualified taxpayer and any other person or persons, the
[claimant hereunder] qualified taxpayer shall be entitled to pay [the
claimant's] his or her 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, shall be deemed to be real property.

[(c)] (d) If any [person] qualified taxpayer with respect to whom a
claim for tax relief in accordance with this section and section 12-170w
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.

(e) A municipality may, by vote of its legislative body, set a minimum
age for tax relief under this section that is older than sixty-five for an
otherwise qualified taxpayer. No municipality, which by vote of its
legislative body prior to October 1, 2020, limited tax relief under this
section to persons age seventy years and older shall be required to take
another vote unless it is seeking to lower the age of eligibility in
accordance with this section.

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

The legislative body of any municipality may, by ordinance, exempt
from personal property taxation (1) any ambulance-type motor vehicle
which is used exclusively for the purpose of transporting any medically
incapacitated individual, except any such vehicle used to transport any
such individual for profit, (2) any property owned by a nonprofit
ambulance company, [and] (3) any motor vehicle owned by a person
seventy-one years of age or older who has resided in the municipality
not less than forty years, provided such person meets income, asset and
proof of residency standards set by the municipality, and (4) any motor
vehicle owned by a person with disabilities, or owned by the parent or
guardian of such person, which vehicle is equipped for purposes of
adapting its use to the disability of such person, provided the legislative
body of the municipality adopts a definition of such vehicle.
This act shall take effect as follows and shall amend the following sections:

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<td>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</td>
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<td>Sec. 2</td>
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<td>12-81c</td>
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