



General Assembly

January Session, 2021

Raised Bill No. 6458

LCO No. 2916



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 Section 12-170v of the general statutes is repealed and the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, 2021, and*
3 *applicable to assessment years commencing on or after October 1, 2021*):

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 the real
12 property for which tax relief is sought as his or her home; (3) has been,
13 or his or her spouse has been, a resident of the state for at least one year
14 before applying for tax relief pursuant to this section and section 12-
15 170w; and (4) had taxable and nontaxable income in the tax year

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

18 [(a)] (b) Any municipality, upon approval of its legislative body may
19 provide that an owner of real property or any tenant for life or for a term
20 of years liable for property taxes under section 12-48 who [meets the
21 qualifications stated in this subsection] is a qualified taxpayer shall be
22 entitled to pay the tax levied on such property, calculated in accordance
23 with the provisions of subsection [(b)] (c) of this section for the first year
24 the claim for such tax relief is filed and approved in accordance with the
25 provisions of section 12-170w, and such [person] qualified taxpayer
26 shall be entitled to continue to pay the amount of such tax or such lesser
27 amount as may be levied in any year, during each subsequent year that
28 such [person meets such qualifications, and the surviving spouse of
29 such owner or tenant, qualified in accordance with the requirements
30 pertaining to a surviving spouse in this subsection] qualified taxpayer,
31 or any owner or tenant possessing a joint interest in such property with
32 such [owner] qualified taxpayer at the time of such [owner's] qualified
33 taxpayer's death and qualified at such time in accordance with the
34 requirements in this subsection, shall be entitled to continue to pay the
35 amount of such tax or such lesser amount as may be levied in any year,
36 as it becomes due each year following the death of such [owner]
37 taxpayer for as long as such [surviving spouse or] joint owner or joint
38 tenant is qualified in accordance with the requirements in this
39 [subsection] section. After the first year a claim for such tax relief is filed
40 and approved, application for such tax relief shall be filed biennially on
41 a form prepared for such purpose by the assessor of such municipality.
42 Any such [owner or tenant who is qualified in accordance with this
43 section and any such surviving spouse] qualified taxpayer or joint
44 owner or joint tenant surviving upon the death of such [owner or tenant]
45 qualified taxpayer, shall be entitled to pay such tax in the amount as
46 provided in this section for so long as such [owner or tenant or such
47 surviving spouse] qualified taxpayer or joint owner or joint tenant
48 continues to be so qualified. [To qualify for the tax relief provided in this
49 section a taxpayer shall meet all the following requirements: (1) On

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

81 [(b)] (c) The tax on the real property for which the benefits under this
 82 section are claimed shall be the lower of: The tax due with respect to the
 83 [homeowner's] qualified taxpayer's residence for the assessment year

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

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

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

129 (e) A municipality may, by vote of its legislative body, set a minimum
130 age for tax relief under this section that is older than sixty-five for an
131 otherwise qualified taxpayer. No municipality, which by vote of its
132 legislative body prior to October 1, 2021, limited tax relief under this
133 section to persons seventy years of age and older, shall be required to
134 take another vote unless it is seeking to lower the age of eligibility in
135 accordance with this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-170v

AGE

Joint Favorable C/R

PD