



General Assembly

February Session, 2022

**Raised Bill No. 403**

LCO No. 2958



Referred to Committee on APPROPRIATIONS

Introduced by:  
(APP)

**AN ACT REESTABLISHING FUNDING FOR THE HOMEOWNERS'  
ELDERLY AND DISABLED CIRCUIT BREAKER TAX RELIEF  
PROGRAM.**

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

1 Section 1. Subsections (a) to (g), inclusive, of section 12-170aa of the  
2 2022 supplement to the general statutes are repealed and the following  
3 is substituted in lieu thereof (*Effective July 1, 2022*):

4 (a) There is established, for the assessment year commencing October  
5 1, 1985, and each assessment year thereafter, a revised state program of  
6 property tax relief for certain elderly homeowners as determined in  
7 accordance with subsection (b) of this section, and additionally for the  
8 assessment year commencing October 1, 1986, and each assessment year  
9 thereafter, the property tax relief benefits of such program are made  
10 available to certain homeowners who are permanently and totally  
11 disabled as determined in accordance with said subsection (b) of this  
12 section.

13 (b) (1) The program established by this section shall provide for a  
14 reduction in property tax, except in the case of benefits payable as a

15 grant under certain circumstances in accordance with provisions in  
16 subsection (j) of this section, applicable to the assessed value of certain  
17 real property, determined in accordance with subsection (c) of this  
18 section, for any (A) owner of real property, including any owner of real  
19 property held in trust for such owner, provided such owner or such  
20 owner and such owner's spouse are the grantor and beneficiary of such  
21 trust, (B) tenant for life or tenant for a term of years liable for property  
22 tax under section 12-48, or (C) resident of a multiple-dwelling complex  
23 under certain contractual conditions as provided in said subsection (j)  
24 of this section, who (i) at the close of the preceding calendar year has  
25 attained age sixty-five or over, or whose spouse domiciled with such  
26 homeowner, has attained age sixty-five or over at the close of the  
27 preceding calendar year, or is fifty years of age or over and the surviving  
28 spouse of a homeowner who at the time of [his] the homeowner's death  
29 had qualified and was entitled to tax relief under this section, provided  
30 such spouse was domiciled with such homeowner at the time of [his]  
31 the homeowner's death, or (ii) at the close of the preceding calendar year  
32 has not attained age sixty-five and is eligible in accordance with  
33 applicable federal regulations to receive permanent total disability  
34 benefits under Social Security, or has not been engaged in employment  
35 covered by Social Security and accordingly has not qualified for benefits  
36 thereunder but who has become qualified for permanent total disability  
37 benefits under any federal, state or local government retirement or  
38 disability plan, including the Railroad Retirement Act and any  
39 government-related teacher's retirement plan, determined by the  
40 Secretary of the Office of Policy and Management to contain  
41 requirements in respect to qualification for such permanent total  
42 disability benefits which are comparable to such requirements under  
43 Social Security; and in addition to qualification under (i) or (ii) above,  
44 whose taxable and nontaxable income, the total of which shall  
45 hereinafter be called "qualifying income", in the tax year of such  
46 homeowner ending immediately preceding the date of application for  
47 benefits under the program in this section, was not in excess of sixteen  
48 thousand two hundred dollars, if unmarried, or twenty thousand  
49 dollars, jointly with spouse if married, subject to adjustments in

50 accordance with subdivision (2) of this subsection, evidence of which  
51 income shall be required in the form of a signed affidavit to be submitted  
52 to the assessor in the municipality in which application for benefits  
53 under this section is filed. Such affidavit may be filed electronically, in  
54 a manner prescribed by the assessor. The amount of any Medicaid  
55 payments made on behalf of such homeowner or the spouse of such  
56 homeowner shall not constitute income. The amount of tax reduction  
57 provided under this section, determined in accordance with and subject  
58 to the variable factors in the schedule of amounts of tax reduction in  
59 subsection (c) of this section, shall be allowed only with respect to a  
60 residential dwelling owned by such qualified homeowner and used as  
61 such homeowner's primary place of residence. If title to real property or  
62 a tenancy interest liable for real property taxes is recorded in the name  
63 of such qualified homeowner or [his] the homeowner's spouse making  
64 a claim and qualifying under this section and any other person or  
65 persons, the claimant hereunder shall be entitled to pay [his] the  
66 claimant's fractional share of the tax on such property calculated in  
67 accordance with the provisions of this section, and such other person or  
68 persons shall pay [his or their] a fractional share of the tax without  
69 regard for the provisions of this section, unless also qualified hereunder.  
70 For the purposes of this section, a "mobile manufactured home", as  
71 defined in section 12-63a, or a dwelling on leased land, including but  
72 not limited to a modular home, shall be deemed to be real property and  
73 the word "taxes" shall not include special assessments, interest and lien  
74 fees.

75 (2) The amounts of qualifying income as provided in this section shall  
76 be adjusted annually in a uniform manner to reflect the annual inflation  
77 adjustment in Social Security income, with each such adjustment of  
78 qualifying income determined to the nearest one hundred dollars. Each  
79 such adjustment of qualifying income shall be prepared by the Secretary  
80 of the Office of Policy and Management in relation to the annual  
81 inflation adjustment in Social Security, if any, becoming effective at any  
82 time during the twelve-month period immediately preceding the first  
83 day of October each year and the amount of such adjustment shall be

84 distributed to the assessors in each municipality not later than the thirty-  
 85 first day of December next following.

86 (3) For purposes of determining qualifying income under subdivision  
 87 (1) of this subsection with respect to a married homeowner who submits  
 88 an application for tax reduction in accordance with this section, the  
 89 Social Security income of the spouse of such homeowner shall not be  
 90 included in the qualifying income of such homeowner, for purposes of  
 91 determining eligibility for benefits under this section, if such spouse is  
 92 a resident of a health care or nursing home facility in this state receiving  
 93 payment related to such spouse under the Title XIX Medicaid program.  
 94 An applicant who is legally separated pursuant to the provisions of  
 95 section 46b-40, as of the thirty-first day of December preceding the date  
 96 on which such person files an application for a grant in accordance with  
 97 subsection (a) of this section, may apply as an unmarried person and  
 98 shall be regarded as such for purposes of determining qualifying income  
 99 under said subsection.

100 (c) (1) The amount of reduction in property tax provided under this  
 101 section shall, subject to the provisions of subsection (d) of this section,  
 102 be determined in accordance with the following schedule:

T1	Qualifying Income		Tax Reduction	Tax Reduction	
T2			As Percentage	For Any Year	
T3	Over	Not	Of Property Tax		
T4	Exceeding				
T5	Married Homeowners			Maximum	Minimum
T6	\$ 0	\$11,700	50%	\$1,250	\$400
T7	11,700	15,900	40	1,000	350
T8	15,900	19,700	30	750	250
T9	19,700	23,600	20	500	150
T10	23,600	28,900	10	250	150
T11	28,900		None		
T12	Unmarried Homeowners				

T13	\$ 0	\$11,700	40%	\$1,000	\$350
T14	11,700	15,900	30	750	250
T15	15,900	19,700	20	500	150
T16	19,700	23,600	10	250	150
T17	23,600		None		

103 (2) For the fiscal year ending June 30, 2023, and annually thereafter,  
104 the qualifying incomes set forth in subdivision (1) of this subsection  
105 shall reflect the increase, if any, in the national consumer price index for  
106 urban wage earners and clerical workers for the previous twelve-month  
107 period.

108 (d) Any homeowner qualified for tax reduction in accordance with  
109 subsection (b) of this section in an amount to be determined under the  
110 schedule of such tax reduction in subsection (c) of this section, shall in  
111 no event receive less in tax reduction than the minimum amount of such  
112 reduction applicable to the qualifying income of such homeowner  
113 according to the schedule in said subsection (c).

114 (e) Any claim for tax reduction under this section shall be submitted  
115 for approval, on the application form prepared for such purpose by the  
116 Secretary of the Office of Policy and Management, in the first year claim  
117 for such tax relief is filed and biennially thereafter. Such application  
118 form may be submitted by mail or electronic mail, in a manner  
119 prescribed by the secretary. The amount of tax reduction approved shall  
120 be applied to the real property tax payable by the homeowner for the  
121 assessment year in which such application is submitted and approved.  
122 If any such homeowner has qualified for tax reduction under this  
123 section, the tax reduction determined shall, when possible, be applied  
124 and prorated uniformly over the number of installments in which the  
125 real property tax is due and payable to the municipality in which [he]  
126 the homeowner resides. In the case of any homeowner who is eligible  
127 for tax reduction under this section as a result of increases in qualifying  
128 income, effective with respect to the assessment year commencing  
129 October 1, 1987, under the schedule of qualifying income and tax

130 reduction in subsection (c) of this section, exclusive of any such  
131 increases related to social security adjustments in accordance with  
132 subsection (b) of this section, the total amount of tax reduction to which  
133 such homeowner is entitled shall be credited and uniformly prorated  
134 against property tax installment payments applicable to such  
135 homeowner's residence which become due after such homeowner's  
136 application for tax reduction under this section is accepted. In the event  
137 that a homeowner has paid in full the amount of property tax applicable  
138 to such homeowner's residence, regardless of whether the municipality  
139 requires the payment of property taxes in one or more installments, such  
140 municipality shall make payment to such homeowner in the amount of  
141 the tax reduction allowed. The municipality shall be reimbursed for the  
142 amount of such payment in accordance with subsection (g) of this  
143 section. In respect to such application required biennially after the filing  
144 and approval for the first year, the tax assessor in each municipality  
145 shall notify each such homeowner concerning application requirements  
146 by mail or, at such homeowner's option, electronic mail, not later than  
147 February first, annually enclosing a copy of the required application  
148 form. Such homeowner may submit such application to the assessor by  
149 mail or electronic mail, in a manner prescribed by the assessor, provided  
150 it is received by the assessor not later than April fifteenth in the  
151 assessment year with respect to which such tax reduction is claimed.  
152 Not later than April thirtieth of such year the assessor shall notify, by  
153 mail evidenced by a certificate of mailing, any such homeowner for  
154 whom such application was not received by said April fifteenth  
155 concerning application requirements and such homeowner shall be  
156 required not later than May fifteenth to submit such application  
157 personally or by electronic mail, in a manner prescribed by the assessor,  
158 or, for reasonable cause, by a person acting on behalf of such taxpayer  
159 as approved by the assessor. In the year immediately following any year  
160 in which such homeowner has submitted application and qualified for  
161 tax reduction in accordance with this section, such homeowner shall be  
162 presumed, without filing application therefor, to be qualified for tax  
163 reduction in accordance with the schedule in subsection (c) of this  
164 section in the same percentage of property tax as allowed in the year

165 immediately preceding. If any homeowner has qualified and received  
166 tax reduction under this section and subsequently in any calendar year  
167 has qualifying income in excess of the maximum described in this  
168 section, such homeowner shall notify the tax assessor by mail or  
169 electronic mail, in a manner prescribed by the assessor, on or before the  
170 next filing date and shall be denied tax reduction under this section for  
171 the assessment year and any subsequent year or until such homeowner  
172 has reapplied and again qualified for benefits under this section. Any  
173 such person who fails to so notify the tax assessor of [his] a  
174 disqualification shall refund all amounts of tax reduction improperly  
175 taken and be fined not more than five hundred dollars.

176 (f) Any homeowner, believing such homeowner is entitled to tax  
177 reduction benefits under this section for any assessment year, shall  
178 make application as required in subsection (e) of this section, to the  
179 assessor of the municipality in which the homeowner resides, for such  
180 tax reduction at any time from February first to and including May  
181 fifteenth of the year in which tax reduction is claimed. A homeowner  
182 may make application to the secretary prior to August fifteenth of the  
183 claim year for an extension of the application period. The secretary may  
184 grant such extension in the case of extenuating circumstance due to  
185 illness or incapacitation as evidenced by a certificate signed by a  
186 physician, physician assistant or an advanced practice registered nurse  
187 to that extent, or if the secretary determines there is good cause for doing  
188 so. Such application for tax reduction benefits shall be submitted on a  
189 form prescribed and furnished by the secretary to the assessor. In  
190 making application the homeowner shall present to such assessor, in  
191 substantiation of such homeowner's application, a copy of such  
192 homeowner's federal income tax return, including a copy of the Social  
193 Security statement of earnings for such homeowner, and that of such  
194 homeowner's spouse, if filed separately, for such homeowner's taxable  
195 year ending immediately prior to the submission of such application, or  
196 if not required to file a return, such other evidence of qualifying income  
197 in respect to such taxable year as may be required by the assessor. When  
198 the assessor is satisfied that the applying homeowner is entitled to tax

199 reduction in accordance with this section, such assessor shall issue a  
200 certificate of credit, in such form as the secretary may prescribe and  
201 supply showing the amount of tax reduction allowed. A duplicate of  
202 such certificate shall be delivered to the applicant and the tax collector  
203 of the municipality and the assessor shall keep the fourth copy of such  
204 certificate and a copy of the application. Any homeowner who, for the  
205 purpose of obtaining a tax reduction under this section, wilfully fails to  
206 disclose all matters related thereto or with intent to defraud makes false  
207 statement shall refund all property tax credits improperly taken and  
208 shall be fined not more than five hundred dollars. Applications filed  
209 under this section shall not be open for public inspection.

210 (g) On or before July first, annually, each municipality shall submit  
211 to the secretary a claim for the tax reductions approved under this  
212 section in relation to the assessment list of October first immediately  
213 preceding. On or after December 1, 1987, any municipality that neglects  
214 to transmit to the secretary the claim as required by this section shall  
215 forfeit two hundred fifty dollars to the state, except that the secretary  
216 may waive such forfeiture in accordance with procedures and standards  
217 established by regulations adopted in accordance with chapter 54.  
218 Subject to procedures for review and approval of such data pursuant to  
219 section 12-120b, said secretary shall, on or before December fifteenth  
220 next following, certify to the Comptroller the amount due each  
221 municipality as reimbursement for loss of property tax revenue related  
222 to the tax reductions allowed under this section. [, except that the  
223 secretary may reduce the amount due as reimbursement under this  
224 section by up to one hundred per cent for any municipality that is not  
225 eligible for a grant under section 32-9s.] The Comptroller shall draw an  
226 order on the Treasurer on or before the fifth business day following  
227 December fifteenth and the Treasurer shall pay the amount due each  
228 municipality not later than the thirty-first day of December. Any  
229 claimant aggrieved by the results of the secretary's review shall have the  
230 rights of appeal as set forth in section 12-120b. [The amount of the grant  
231 payable to each municipality in any year in accordance with this section  
232 shall be reduced proportionately in the event that the total of such grants



233 in such year exceeds the amount appropriated for the purposes of this  
234 section with respect to such year.]

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2022</i>	12-170aa(a) to (g)

**Statement of Purpose:**

To reestablish funding for the Homeowners' Elderly and Disabled Circuit Breaker Tax Relief Program.

*[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.]*