



General Assembly

January Session, 2021

Raised Bill No. 6553

LCO No. 3832



Referred to Committee on AGING

Introduced by:
(AGE)

AN ACT PROTECTING PROPERTY OWNERS AGE FIFTY AND OLDER FROM FORECLOSURE.

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

1 Section 1. (NEW) (*Effective July 1, 2021*) (a) Notwithstanding the
2 provisions of chapter 205 of the general statutes, or any other provision
3 of the general statutes, or policies, rules or regulations promulgated
4 thereunder, no municipality shall place a lien on real property that is a
5 principal residence of or integral to a business owned by a taxpayer age
6 fifty or older for delinquent taxes unless taxes owed exceed fifteen per
7 cent of the property's assessed value.

8 (b) Notwithstanding any other provision of the general statutes, or
9 policies, rules or regulations promulgated thereunder, a municipality
10 shall not (1) assess interest on delinquent property taxes that exceeds the
11 annual rate of inflation as determined by the National Consumer Price
12 Index, or (2) impose legal fees, penalties or other fees associated with
13 collection of such delinquent taxes that exceed twenty per cent of taxes
14 due at the time of settlement, on real property that is a principal
15 residence of or integral to a business owned by a taxpayer age fifty or

16 older.

17 (c) For purposes of this section, real property that is integral to a
18 business owned by a taxpayer age fifty or older, includes, but is not
19 limited to, (1) real property that is used to conduct fifty per cent or more
20 of a business from which the taxpayer earns fifty per cent or more of his
21 or her adjusted gross income as determined for purposes of the federal
22 income tax, or (2) real property that is zoned for business use by the
23 taxpayer.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2021	New section

Statement of Purpose:

To set limitations on tax liens on real property owned by taxpayers age fifty and older.

[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.]