



Substitute Senate Bill No. 140

Public Act No. 19-66

AN ACT EXPANDING ELIGIBILITY FOR TAX RELIEF FOR CERTAIN ELDERLY HOMEOWNERS.

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

Section 1. Subsection (b) of section 12-170aa of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019*):

(b) (1) The program established by this section shall provide for a reduction in property tax, except in the case of benefits payable as a grant under certain circumstances in accordance with provisions in subsection (j) of this section, applicable to the assessed value of certain real property, determined in accordance with subsection (c) of this section, for any (A) owner of real property, [or any] including any owner of real property held in trust for such owner, provided such owner or such owner and such owner's spouse are the grantor and beneficiary of such trust, (B) tenant for life or tenant for a term of years liable for property tax under section 12-48, or [any] (C) resident of a multiple-dwelling complex under certain contractual conditions as provided in said subsection (j) of this section, who [(A)] (i) at the close of the preceding calendar year has attained age sixty-five or over, or whose spouse domiciled with such homeowner, has attained age sixty-

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five or over at the close of the preceding calendar year, or is fifty years of age or over and the surviving spouse of a homeowner who at the time of his death had qualified and was entitled to tax relief under this section, provided such spouse was domiciled with such homeowner at the time of his death or [(B)] (ii) at the close of the preceding calendar year has not attained age sixty-five and is eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder but who has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under Social Security; and in addition to qualification under [(A)] (i) or [(B)] (ii) above, whose taxable and nontaxable income, 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 sixteen thousand two hundred dollars, if unmarried, or twenty thousand dollars, jointly with spouse if married, subject to adjustments in accordance with subdivision (2) of this subsection, evidence of which income shall be required in the form of a signed affidavit to be submitted to the assessor in the municipality in which application for benefits under this section is filed. The amount of any Medicaid payments made on behalf of such homeowner or the spouse of such homeowner shall not constitute income. The amount of tax reduction provided under this section, determined in accordance with and subject to the variable factors in the schedule of amounts of tax reduction in subsection (c) of this section, shall be allowed only with respect to a residential dwelling owned by such qualified homeowner

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and used as such homeowner's primary place of residence. If title to real property or a tenancy interest liable for real property taxes is recorded in the name of such qualified homeowner or his spouse making a claim and qualifying under this section and any other person or persons, the claimant hereunder shall be entitled to pay his 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 his or their fractional share of the tax without regard for the provisions of this section, unless also qualified hereunder. For the purposes of this section, a "mobile manufactured home", as defined in section 12-63a, or a dwelling on leased land, including but not limited to a modular home, shall be deemed to be real property and the word "taxes" shall not include special assessments, interest and lien fees.

(2) The amounts of qualifying income as provided in this section shall be adjusted annually in a uniform manner to reflect the annual inflation adjustment in Social Security income, with each such adjustment of qualifying income determined to the nearest one hundred dollars. Each such adjustment of qualifying income shall be prepared by the Secretary of the Office of Policy and Management in relation to the annual inflation adjustment in Social Security, if any, becoming effective at any time during the twelve-month period immediately preceding the first day of October each year and the amount of such adjustment shall be distributed to the assessors in each municipality not later than the thirty-first day of December next following.

(3) For purposes of determining qualifying income under subdivision (1) of this subsection with respect to a married homeowner who submits an application for tax reduction in accordance with this section, the Social Security income of the spouse of such homeowner shall not be included in the qualifying income of such homeowner, for purposes of determining eligibility for benefits under this section, if

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such spouse is a resident of a health care or nursing home facility in this state receiving payment related to such spouse under the Title XIX Medicaid program. An applicant who is legally separated pursuant to the provisions of section 46b-40, as of the thirty-first day of December preceding the date on which such person files an application for a grant in accordance with subsection (a) of this section, may apply as an unmarried person and shall be regarded as such for purposes of determining qualifying income under said subsection.