



General Assembly

January Session, 2019

Raised Bill No. 562

LCO No. 1921



Referred to Committee on AGING

Introduced by:
(AGE)

AN ACT LOWERING THE AGE OF ELIGIBILITY FOR PROPERTY TAX RELIEF FOR ELDERLY PERSONS.

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

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2 repealed and the following is substituted in lieu thereof (*Effective*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

5 (a) Any municipality, upon approval of its legislative body, may
6 provide that an owner of real property or any tenant for life or for a
7 term of years liable for property taxes under section 12-48 who meets
8 the qualifications stated in this subsection shall be entitled to pay the
9 tax levied on such property, calculated in accordance with the
10 provisions of subsection (b) of this section for the first year the claim
11 for such tax relief is filed and approved in accordance with the
12 provisions of section 12-170w, [, and such] Such person shall be
13 entitled to continue to pay the amount of such tax or such lesser
14 amount as may be levied in any year, during each subsequent year that
15 such person meets such qualifications, and the surviving spouse of
16 such owner or tenant, qualified in accordance with the requirements

17 pertaining to a surviving spouse in this subsection, or any owner or
18 tenant possessing a joint interest in such property with such owner at
19 the time of such owner's death and qualified at such time in
20 accordance with the requirements in this subsection, shall be entitled
21 to continue to pay the amount of such tax or such lesser amount as
22 may be levied in any year, as it becomes due each year following the
23 death of such owner for as long as such surviving spouse or joint
24 owner or joint tenant is qualified in accordance with the requirements
25 in this subsection. After the first year a claim for such tax relief is filed
26 and approved, application for such tax relief shall be filed biennially
27 on a form prepared for such purpose by the assessor of such
28 municipality. Any such owner or tenant who is qualified in accordance
29 with this section and any such surviving spouse or joint owner or joint
30 tenant surviving upon the death of such owner or tenant, shall be
31 entitled to pay such tax in the amount as provided in this section for so
32 long as such owner or tenant or such surviving spouse or joint owner
33 or joint tenant continues to be so qualified. To qualify for the tax relief
34 provided in this section a taxpayer shall meet all the following
35 requirements: (1) On December thirty-first of the calendar year
36 preceding the year in which a claim is filed, be (A) [~~seventy~~] sixty-five
37 years of age or over, (B) the spouse of a person, [~~seventy~~] sixty-five
38 years of age or over, provided such spouse is domiciled with such
39 person, or (C) sixty-two years of age or over and the surviving spouse
40 of a taxpayer who at the time of such taxpayer's death had qualified
41 and was entitled to tax relief under this section, provided such
42 surviving spouse was domiciled with such taxpayer at the time of the
43 taxpayer's death, (2) occupy such real property as his or her home, (3)
44 either spouse shall have resided within this state for at least one year
45 before filing the claim under this section and section 12-170w, (4) the
46 taxable and nontaxable income of such taxpayer, the total of which
47 shall hereinafter be called "qualifying income", in the tax year of such
48 homeowner ending immediately preceding the date of application for
49 benefits under the program in this section, was not in excess of limits
50 set forth in section 12-170aa, as adjusted annually, evidence of which
51 income shall be submitted to the assessor in the municipality in which

52 application for benefits under this section is filed in such form and
53 manner as the assessor may prescribe. The amount of any Medicaid
54 payments made on behalf of such homeowner or the spouse of such
55 homeowner shall not constitute income. The income of the spouse of
56 such homeowner shall not be included in the qualifying income of
57 such homeowner for purposes of determining eligibility for tax relief
58 under this section, if such spouse is a resident of a health care or
59 nursing home facility in this state, and such facility receives payment
60 related to such spouse under the Title XIX Medicaid program. In
61 addition to the eligibility requirements prescribed in this subsection,
62 any municipality that provides tax relief in accordance with the
63 provisions of this section may impose asset limits as a condition of
64 eligibility for such tax relief.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019</i>	12-170v(a)

AGE *Joint Favorable*