



House Bill No. 6458

Public Act No. 21-84

AN ACT LOWERING THE AGE OF ELIGIBILITY FOR PROPERTY TAX RELIEF FOR SENIOR CITIZENS AND ESTABLISHING A TASK FORCE TO PROTECT SENIOR CITIZENS FROM FRAUD.

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

Section 1. Section 12-170v of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021*):

(a) For purposes of this section, "qualified taxpayer" means a person who (1) in the calendar year preceding a claim for tax relief under this section, was (A) sixty-five years of age or older, (B) the spouse of such person, provided such spouse is domiciled with such person, or (C) a surviving spouse sixty-two years of age or older of a person who had qualified and was entitled to tax relief under this section at the time of such person's death, provided such surviving spouse was domiciled with such person at the time of the person's death; (2) occupies the real property for which tax relief is sought as his or her home; (3) has been, or his or her spouse has been, a resident of the state for at least one year before applying for tax relief pursuant to this section and section 12-170w; and (4) had taxable and nontaxable income in the tax year preceding the date of application for relief under this section that was not in excess of limits set forth in section 12-170aa, as adjusted annually.

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[(a)] (b) Any municipality, upon approval of its legislative body may provide that an owner of real property or any tenant for life or for a term of years liable for property taxes under section 12-48 who [meets the qualifications stated in this subsection] is a qualified taxpayer shall be entitled to pay the tax levied on such property, calculated in accordance with the provisions of subsection [(b)] (c) of this section for the first year the claim for such tax relief is filed and approved in accordance with the provisions of section 12-170w, and such [person] qualified taxpayer shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, during each subsequent year that such [person meets such qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection] qualified taxpayer, or any owner or tenant possessing a joint interest in such property with such [owner] qualified taxpayer at the time of such [owner's] qualified taxpayer's death and qualified at such time in accordance with the requirements in this subsection, shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, as it becomes due each year following the death of such [owner] taxpayer for as long as such [surviving spouse or] joint owner or joint tenant is qualified in accordance with the requirements in this [subsection] section. After the first year a claim for such tax relief is filed and approved, application for such tax relief shall be filed biennially on a form prepared for such purpose by the assessor of such municipality. Any such [owner or tenant who is qualified in accordance with this section and any such surviving spouse] qualified taxpayer or joint owner or joint tenant surviving upon the death of such [owner or tenant] qualified taxpayer, shall be entitled to pay such tax in the amount as provided in this section for so long as such [owner or tenant or such surviving spouse] qualified taxpayer or joint owner or joint tenant continues to be so qualified. [To qualify for the tax relief provided in this section a taxpayer shall meet all the following requirements: (1) On December thirty-first of the calendar year preceding the year in which a

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claim is filed, be (A) seventy years of age or over, (B) the spouse of a person, seventy years of age or over, provided such spouse is domiciled with such person, or (C) sixty-two years of age or over and the surviving spouse of a taxpayer who at the time of such taxpayer's death had qualified and was entitled to tax relief under this section, provided such surviving spouse was domiciled with such taxpayer at the time of the taxpayer's death, (2) occupy such real property as his or her home, (3) either spouse shall have resided within this state for at least one year before filing the claim under this section and section 12-170w, (4) the taxable and nontaxable income of such taxpayer, 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 limits set forth in section 12-170aa, as adjusted annually, evidence of which income shall be submitted] A claimant for relief under this section shall submit evidence of income to the assessor in the municipality in which application for benefits under this section is filed in such form and manner as the assessor may prescribe. The amount of any Medicaid payments made on behalf of such [homeowner or the spouse of such homeowner] claimant or such claimant's spouse shall not constitute income. The income of the spouse of such [homeowner] claimant shall not be included in the qualifying income of such [homeowner] claimant for purposes of determining eligibility for tax relief under this section, if such spouse is a resident of a health care or nursing home facility in this state, and such facility receives payment related to such spouse under the Title XIX Medicaid program. In addition to the eligibility requirements prescribed in [this] subsection (a) of this section, any municipality that provides tax relief in accordance with the provisions of this section may impose asset limits as a condition of eligibility for such tax relief.

[(b)] (c) The tax on the real property for which the benefits under this section are claimed shall be the lower of: The tax due with respect to the

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[homeowner's] qualified taxpayer's residence for the assessment year commencing October first of the year immediately preceding the year in which the initial claim for tax relief is made, or the tax due for any subsequent assessment year. If title to real property is recorded in the name of the [person or the spouse making a claim and qualifying under this section] qualified taxpayer and any other person or persons, the [claimant hereunder] qualified taxpayer shall be entitled to pay [the claimant's] his or her 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 the person's or persons' fractional share of the tax without regard for the provisions of this section. For the purposes of this section, a "mobile manufactured home", as defined in section 12-63a, shall be deemed to be real property.

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

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such transfer, assignment, grant or conveyance has occurred, the assessor shall determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of such benefit. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, no later than ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

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

Sec. 2. (*Effective from passage*) (a) There is established a task force to study ways to protect senior citizens from fraud. Such study shall include, but need not be limited to, the planning services available for Medicaid applicants.

(b) The task force shall consist of the following members:

(1) Two appointed by the speaker of the House of Representatives, one of whom has expertise in fraud perpetrated against senior citizens and one of whom has expertise in Medicaid planning for senior citizens;

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- (2) Two appointed by the president pro tempore of the Senate;
 - (3) One appointed by the majority leader of the House of Representatives;
 - (4) One appointed by the majority leader of the Senate;
 - (5) One appointed by the minority leader of the House of Representatives;
 - (6) One appointed by the minority leader of the Senate;
 - (7) The Commissioner of Aging and Disability Services, or the commissioner's designee; and
 - (8) The Commissioner of Social Services, or the commissioner's designee.
- (c) Any member of the task force appointed under subdivision (1), (2), (3), (4), (5) or (6) of subsection (b) of this section may be a member of the General Assembly.
- (d) All initial appointments to the task force shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.
- (e) The speaker of the House of Representatives and the president pro tempore of the Senate shall select the chairpersons of the task force from among the members of the task force. Such chairpersons shall schedule the first meeting of the task force, which shall be held not later than sixty days after the effective date of this section.
- (f) The administrative staff of the joint standing committee of the General Assembly having cognizance of matters relating to aging shall serve as administrative staff of the task force.

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(g) Not later than January 1, 2022, the task force shall submit a report on its findings and recommendations to the joint standing committees of the General Assembly having cognizance of matters relating to aging and human services, in accordance with the provisions of section 11-4a of the general statutes. The task force shall terminate on the date it submits such report or January 1, 2022, whichever is later.

Approved June 28, 2021