

Bill No. 5044

Page 1 of 3

Referred to Committee on *Finance*

LCO No. 151

Introduced by Rep. Collins, 165th District

General Assembly,

January Session, A.D., 1971

AN ACT CONCERNING PROPERTY TAX RELIEF FOR THE ELDERLY.

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

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Section 1. Section 12-129b of the 1969 supplement to the general statutes is repealed and the following is substituted in lieu thereof: An owner of real property who meets the qualifications stated in subdivision (a) shall be entitled to pay the tax levied on said property, calculated in accordance with the provisions of subdivision (b) for the first year his claim for said tax relief is filed, and approved in accordance with the provisions of section 12-129c, and he shall be entitled to continue to pay the amount of said tax or such lesser amount as may be levied in any year without regard to the provisions of sections 12-63a, 12-129b, 12-129c, 12-129e and 12-129f during each subsequent year that he shall meet said qualifications. (a) To qualify for the tax relief provided in this section an owner shall meet all the following requirements: (1) Be sixty-five years of age or over, or his spouse, who is domiciled with him, shall be sixty-five years or over, and (2) occupy said real property as his home, and (3) either he or his spouse shall have owned and occupied said real property, or other real property within this state, as his home for at least [five years] ONE YEAR before filing his claim under this section and section 12-129c, and (4) have adjusted gross income as determined under the

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Internal Revenue Code of 1954 during the calendar year preceding 37
the filing of his claim in an amount of not more than three 38
thousand dollars if he shall be unmarried, or have adjusted gross 39
income as determined under the Internal Revenue Code of 1954
during the calendar year preceding the filing of the claim in an 40
amount of not more than five thousand dollars if he shall be 41
married and domiciled with his spouse. (b) The tax on the real 43
property for which the benefits under this section are claimed 44
shall be calculated by multiplying the assessed value, less [one] 45
THREE thousand dollars, of said property for the year 1966 or for
any subsequent year in which an owner first files and has 46
approved a claim under this section and section 12-129c, by the 47
applicable mill rate of that year or, if in any subsequent year 48
such mill rate is reduced, by such reduced rate, except that, if 49
such property is located in more than one town, the tax payable 50
to the town of the taxpayer's voting residence shall be so
calculated and the tax payable to the other town or towns in 51
which such property is located shall be calculated by 52
multiplying the assessed value of said property for the year 1968 53
or for any subsequent year in which an owner first files and has
approved a claim under this section and section 12-129c by the 54
applicable mill rate of that year or, if in any subsequent year 55
such mill rate is reduced, by such reduced rate, provided, if 56
such assessed value should be reduced in any year subsequent to 57
the year in which the owner first files and has approved a claim 58
under this section and section 12-129c, such reduced value shall 59
apply. If title to real property is recorded in the name of the 60
person or his spouse making a claim and qualifying under said 61
sections and any other person or persons, the claimant hereunder 62
shall be entitled to pay his fractional share of the tax on such 63
property calculated in accordance with the provisions of this 64
section, and such other person or persons shall pay his or their 65
fractional share of the tax without regard for the provisions of 66

said sections. For the purposes of this section, a "mobile home," as defined in section 12-63a, shall be deemed to be real property. 67
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Sec. 2. The sum of _____ dollars is appropriated for the biennium ending June 30, 1973, to carry out the provisions of this act. 69
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Sec. 3. This act shall take effect July 1, 1971, and shall apply on the first assessment date of the municipality following said date. 71
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STATEMENT OF PURPOSE: To reduce the residence eligibility requirement for property tax relief to one year and to increase the exempt amount to three thousand dollars. 76
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[Proposed deletions are enclosed in brackets and proposed additions are all capitalized, or underlined where appropriate.] 80
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