



# House of Representatives

## File No. 771

General Assembly

January Session, 2021

**(Reprint of File No. 385)**

House Bill No. 6458  
As Amended by House Amendment  
Schedule "A"

Approved by the Legislative Commissioner  
June 1, 2021

***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:

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 Section 12-170v of the general statutes is repealed and the  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

4 (a) For purposes of this section, "qualified taxpayer" means a person  
5 who (1) in the calendar year preceding a claim for tax relief under this  
6 section, was (A) sixty-five years of age or older, (B) the spouse of such  
7 person, provided such spouse is domiciled with such person, or (C) a  
8 surviving spouse sixty-two years of age or older of a person who had  
9 qualified and was entitled to tax relief under this section at the time of  
10 such person's death, provided such surviving spouse was domiciled  
11 with such person at the time of the person's death; (2) occupies the real  
12 property for which tax relief is sought as his or her home; (3) has been,

13 or his or her spouse has been, a resident of the state for at least one year  
14 before applying for tax relief pursuant to this section and section 12-  
15 170w; and (4) had taxable and nontaxable income in the tax year  
16 preceding the date of application for relief under this section that was  
17 not in excess of limits set forth in section 12-170aa, as adjusted annually.

18 [(a)] (b) Any municipality, upon approval of its legislative body may  
19 provide that an owner of real property or any tenant for life or for a term  
20 of years liable for property taxes under section 12-48 who [meets the  
21 qualifications stated in this subsection] is a qualified taxpayer shall be  
22 entitled to pay the tax levied on such property, calculated in accordance  
23 with the provisions of subsection [(b)] (c) of this section for the first year  
24 the claim for such tax relief is filed and approved in accordance with the  
25 provisions of section 12-170w, and such [person] qualified taxpayer  
26 shall be entitled to continue to pay the amount of such tax or such lesser  
27 amount as may be levied in any year, during each subsequent year that  
28 such [person meets such qualifications, and the surviving spouse of  
29 such owner or tenant, qualified in accordance with the requirements  
30 pertaining to a surviving spouse in this subsection] qualified taxpayer,  
31 or any owner or tenant possessing a joint interest in such property with  
32 such [owner] qualified taxpayer at the time of such [owner's] qualified  
33 taxpayer's death and qualified at such time in accordance with the  
34 requirements in this subsection, shall be entitled to continue to pay the  
35 amount of such tax or such lesser amount as may be levied in any year,  
36 as it becomes due each year following the death of such [owner]  
37 taxpayer for as long as such [surviving spouse or] joint owner or joint  
38 tenant is qualified in accordance with the requirements in this  
39 [subsection] section. After the first year a claim for such tax relief is filed  
40 and approved, application for such tax relief shall be filed biennially on  
41 a form prepared for such purpose by the assessor of such municipality.  
42 Any such [owner or tenant who is qualified in accordance with this  
43 section and any such surviving spouse] qualified taxpayer or joint  
44 owner or joint tenant surviving upon the death of such [owner or tenant]  
45 qualified taxpayer, shall be entitled to pay such tax in the amount as  
46 provided in this section for so long as such [owner or tenant or such

47 surviving spouse] qualified taxpayer or joint owner or joint tenant  
48 continues to be so qualified. [To qualify for the tax relief provided in this  
49 section a taxpayer shall meet all the following requirements: (1) On  
50 December thirty-first of the calendar year preceding the year in which a  
51 claim is filed, be (A) seventy years of age or over, (B) the spouse of a  
52 person, seventy years of age or over, provided such spouse is domiciled  
53 with such person, or (C) sixty-two years of age or over and the surviving  
54 spouse of a taxpayer who at the time of such taxpayer's death had  
55 qualified and was entitled to tax relief under this section, provided such  
56 surviving spouse was domiciled with such taxpayer at the time of the  
57 taxpayer's death, (2) occupy such real property as his or her home, (3)  
58 either spouse shall have resided within this state for at least one year  
59 before filing the claim under this section and section 12-170w, (4) the  
60 taxable and nontaxable income of such taxpayer, the total of which shall  
61 hereinafter be called "qualifying income", in the tax year of such  
62 homeowner ending immediately preceding the date of application for  
63 benefits under the program in this section, was not in excess of limits set  
64 forth in section 12-170aa, as adjusted annually, evidence of which  
65 income shall be submitted] A claimant for relief under this section shall  
66 submit evidence of income to the assessor in the municipality in which  
67 application for benefits under this section is filed in such form and  
68 manner as the assessor may prescribe. The amount of any Medicaid  
69 payments made on behalf of such [homeowner or the spouse of such  
70 homeowner] claimant or such claimant's spouse shall not constitute  
71 income. The income of the spouse of such [homeowner] claimant shall  
72 not be included in the qualifying income of such [homeowner] claimant  
73 for purposes of determining eligibility for tax relief under this section,  
74 if such spouse is a resident of a health care or nursing home facility in  
75 this state, and such facility receives payment related to such spouse  
76 under the Title XIX Medicaid program. In addition to the eligibility  
77 requirements prescribed in [this] subsection (a) of this section, any  
78 municipality that provides tax relief in accordance with the provisions  
79 of this section may impose asset limits as a condition of eligibility for  
80 such tax relief.

81        [(b)] (c) The tax on the real property for which the benefits under this  
82 section are claimed shall be the lower of: The tax due with respect to the  
83 [homeowner's] qualified taxpayer's residence for the assessment year  
84 commencing October first of the year immediately preceding the year  
85 in which the initial claim for tax relief is made, or the tax due for any  
86 subsequent assessment year. If title to real property is recorded in the  
87 name of the [person or the spouse making a claim and qualifying under  
88 this section] qualified taxpayer and any other person or persons, the  
89 [claimant hereunder] qualified taxpayer shall be entitled to pay [the  
90 claimant's] his or her fractional share of the tax on such property  
91 calculated in accordance with the provisions of this section, and such  
92 other person or persons shall pay the person's or persons' fractional  
93 share of the tax without regard for the provisions of this section. For the  
94 purposes of this section, a "mobile manufactured home", as defined in  
95 section 12-63a, shall be deemed to be real property.

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

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

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

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

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

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

144 (2) Two appointed by the president pro tempore of the Senate;

145 (3) One appointed by the majority leader of the House of

146 Representatives;

147 (4) One appointed by the majority leader of the Senate;

148 (5) One appointed by the minority leader of the House of  
149 Representatives;

150 (6) One appointed by the minority leader of the Senate;

151 (7) The Commissioner of Aging and Disability Services, or the  
152 commissioner's designee; and

153 (8) The Commissioner of Social Services, or the commissioner's  
154 designee.

155 (c) Any member of the task force appointed under subdivision (1),  
156 (2), (3), (4), (5) or (6) of subsection (b) of this section may be a member  
157 of the General Assembly.

158 (d) All initial appointments to the task force shall be made not later  
159 than thirty days after the effective date of this section. Any vacancy shall  
160 be filled by the appointing authority.

161 (e) The speaker of the House of Representatives and the president pro  
162 tempore of the Senate shall select the chairpersons of the task force from  
163 among the members of the task force. Such chairpersons shall schedule  
164 the first meeting of the task force, which shall be held not later than sixty  
165 days after the effective date of this section.

166 (f) The administrative staff of the joint standing committee of the  
167 General Assembly having cognizance of matters relating to aging shall  
168 serve as administrative staff of the task force.

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

174 submits such report or January 1, 2022, whichever is later.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-170v
Sec. 2	<i>from passage</i>	New section

*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

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### **OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:** None

### **Explanation**

The bill expands eligibility for a local option tax freeze for certain low-income elderly homeowners.

This shifts any increase in property taxes away from program beneficiaries and towards other property taxpayers. The freeze precludes recipients from paying any increase in property taxes beyond the amount paid during their first year of eligibility. It is estimated that, between FY 16 and FY 20, the average tax bill increased by approximately \$225 annually.

The bill establishes a ten-member task force to study ways to protect senior citizens from fraud. Such study shall include, but need not be limited to, an examination of whether persons offering planning advice to Medicaid applicants should be required to be elder law attorneys admitted to the bar.

Not later than January 1, 2022, the task force shall submit a report on its findings and recommendations to the aging and human services committees. The task force shall terminate on the date it submits such report or January 1, 2022, whichever is later.

House "A" establishes a ten-member task force to study ways to protect senior citizens from fraud. This has no fiscal impact.



***The Out Years***

***State Impact:*** None

***Municipal Impact:*** None

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**OLR Bill Analysis****HB 6458 (as amended by House "A")\******AN ACT LOWERING THE AGE OF ELIGIBILITY FOR PROPERTY TAX RELIEF FOR SENIOR CITIZENS.*****SUMMARY**

Starting October 1, 2021, this bill expands eligibility for the local option Elderly Tax Freeze Program by decreasing the program's minimum age requirement from 70 to 65 years.

However, the bill allows a municipality, by vote of its legislative body, to set the program's minimum age requirement at older than 65 years. A municipality that voted to limit program eligibility to individuals ages 70 and older prior to this date is not required to take another vote unless it seeks to lower the program's minimum age requirement.

Under the program, towns may freeze the property taxes on a home whose owner-occupant or his or her spouse meets the minimum age requirement and has been a state resident for at least one year. The freeze continues for a surviving spouse who is at least age 62 when the homeowner dies. Homeowners must also meet the state's Circuit Breaker Program income limits (currently, \$45,800 for a married couple and \$37,600 for an individual). Towns may also impose asset limits for eligibility and place a lien on the property.

Additionally, the bill establishes a 10-member task force to study ways to protect seniors from fraud. The task force must report its findings and recommendations to the Aging and Human Services committees by January 1, 2022. The task force terminates that date, or the date it submits the report, whichever is later.

Lastly, bill makes technical and conforming changes.

\*House Amendment "A" adds the task force provisions.

EFFECTIVE DATE: Upon passage for the task force provisions and October 1, 2021, for the tax freeze program provisions, which are applicable to assessment years beginning on or after this date.

### **TASK FORCE**

The bill establishes a 10-member task force to study ways to protect seniors from fraud and requires the study to include available planning services for Medicaid applicants.

Under the bill, task force members include:

1. one member with expertise in fraud perpetrated against seniors and one member with expertise in Medicaid planning for seniors, each appointed by the House speaker;
2. two members appointed by the Senate president pro tempore;
3. four members, one each appointed by the House and Senate majority and minority leaders; and
4. the social services and aging and disability services commissioners, or their designees.

The bill requires appointing authorities to make initial appointments within 30 days after the bill's passage and fill any vacancies. Appointed members may be legislators.

Under the bill, the House speaker and Senate president pro tempore must select the task force chairperson from among the task force members. The chairpersons must schedule the first meeting, which must be held no later than 60 days after the bill's passage.

The administrative staff of the Aging Committee serve as the task force's administrative staff.

**COMMITTEE ACTION**

Aging Committee

Joint Favorable Change of Reference - PD  
Yea 15 Nay 0 (03/02/2021)

Planning and Development Committee

Joint Favorable  
Yea 26 Nay 0 (03/21/2021)