



General Assembly

February Session, 2022

Raised Bill No. 341

LCO No. 2353



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

***AN ACT CONCERNING PROPERTY TAX RELIEF FOR VETERANS
AND MEMBERS OF THE ARMED FORCES.***

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

1 Section 1. Subsection (a) of section 12-170d of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2022*):

4 (a) Beginning with the calendar year 1973 and for each calendar year
5 thereafter any renter of real property, or of a mobile manufactured
6 home, as defined in section 12-63a, which such renter occupies as his or
7 her home, who meets the qualifications set forth in this section, shall be
8 entitled to receive in the following year in the form of direct payment
9 from the state, a grant in refund of utility and rent bills actually paid by
10 or for such renter on such real property or mobile manufactured home
11 to the extent set forth in section 12-170e. Such grant by the state shall be
12 made upon receipt by the state of a certificate of grant with a copy of the
13 application therefor attached, as provided in section 12-170f, provided
14 such application shall be made within one year from the close of the
15 calendar year for which the grant is requested. If the rental quarters are

16 occupied by more than one person, it shall be assumed for the purposes
17 of this section and sections 12-170e and 12-170f that each of such persons
18 pays his or her proportionate share of the rental and utility expenses
19 levied thereon and grants shall be calculated on that portion of utility
20 and rent bills paid that are applicable to the person making application
21 for grant under said sections. For purposes of this section and sections
22 12-170e and 12-170f, a married couple shall constitute one tenant, and a
23 resident of cooperative housing shall be a renter. To qualify for such
24 payment by the state, the renter shall meet qualification requirements in
25 accordance with each of the following subdivisions: (1) (A) At the close
26 of the calendar year for which a grant is claimed be sixty-five years of
27 age or over, or his or her spouse who is residing with such renter shall
28 be sixty-five years of age or over, at the close of such year, or be fifty
29 years of age or over and the surviving spouse of a renter who at the time
30 of his or her death had qualified and was entitled to tax relief under this
31 chapter, provided such spouse was domiciled with such renter at the
32 time of his or her death, or (B) at the close of the calendar year for which
33 a grant is claimed be under age sixty-five and eligible in accordance with
34 applicable federal regulations, to receive permanent total disability
35 benefits under Social Security, or if such renter has not been engaged in
36 employment covered by Social Security and accordingly has not
37 qualified for Social Security benefits but has become qualified for
38 permanent total disability benefits under any federal, state or local
39 government retirement or disability plan, including the Railroad
40 Retirement Act and any government-related teacher's retirement plan,
41 determined by the Secretary of the Office of Policy and Management to
42 contain requirements in respect to qualification for such permanent total
43 disability benefits which are comparable to such requirements under
44 Social Security; (2) shall reside within this state and shall have resided
45 within this state for at least one year or such renter's spouse who is
46 domiciled with such renter shall have resided within this state for at
47 least one year and shall reside within this state at the time of filing the
48 claim and shall have resided within this state for the period for which
49 claim is made; (3) shall have taxable and nontaxable income, the total of
50 which shall hereinafter be called "qualifying income", during the

51 calendar year preceding the filing of such renter's claim in an amount of
52 not more than twenty thousand dollars, jointly with spouse, if married,
53 and not more than sixteen thousand two hundred dollars if unmarried,
54 provided such maximum amounts of qualifying income shall be subject
55 to adjustment in accordance with subdivision (2) of subsection (a) of
56 section 12-170e, and provided the amount of any Medicaid payments
57 made on behalf of, and any veterans disability benefits paid to, the
58 renter or the spouse of the renter shall not constitute income; and (4)
59 shall not have received financial aid or subsidy from federal, state,
60 county or municipal funds, excluding Social Security receipts,
61 emergency energy assistance under any state program, emergency
62 energy assistance under any federal program, emergency energy
63 assistance under any local program, payments received under the
64 federal Supplemental Security Income Program, payments derived
65 from previous employment, veterans and veterans disability benefits
66 and subsidized housing accommodations, during the calendar year for
67 which a grant is claimed, for payment, directly or indirectly, of rent,
68 electricity, gas, water and fuel applicable to the rented residence.
69 Notwithstanding the provisions of subdivision (4) of this subsection, a
70 renter who receives cash assistance from the Department of Social
71 Services in the calendar year prior to that in which such renter files an
72 application for a grant may be entitled to receive such grant provided
73 the amount of the cash assistance received shall be deducted from the
74 amount of such grant and the difference between the amount of the cash
75 assistance and the amount of the grant is equal to or greater than ten
76 dollars. Funds attributable to such reductions shall be transferred
77 annually from the appropriation to the Office of Policy and
78 Management, for tax relief for elderly renters, to the Department of
79 Social Services, to the appropriate accounts, following the issuance of
80 such grants. Notwithstanding the provisions of subsection (b) of section
81 12-170aa, the owner of a mobile manufactured home may elect to
82 receive benefits under section 12-170e in lieu of benefits under said
83 section 12-170aa, as amended by this act.

84 Sec. 2. Subsection (b) of section 12-170v of the 2022 supplement to the
85 general statutes is repealed and the following is substituted in lieu

86 thereof (*Effective October 1, 2022, and applicable to assessment years*
87 *commencing on or after October 1, 2022*):

88 (b) Any municipality, upon approval of its legislative body may
89 provide that an owner of real property or any tenant for life or for a term
90 of years liable for property taxes under section 12-48 who is a qualified
91 taxpayer shall be entitled to pay the tax levied on such property,
92 calculated in accordance with the provisions of subsection (c) of this
93 section for the first year the claim for such tax relief is filed and
94 approved in accordance with the provisions of section 12-170w, and
95 such qualified taxpayer shall be entitled to continue to pay the amount
96 of such tax or such lesser amount as may be levied in any year, during
97 each subsequent year that such qualified taxpayer, or any owner or
98 tenant possessing a joint interest in such property with such qualified
99 taxpayer at the time of such qualified taxpayer's death and qualified at
100 such time in accordance with the requirements in this subsection, shall
101 be entitled to continue to pay the amount of such tax or such lesser
102 amount as may be levied in any year, as it becomes due each year
103 following the death of such taxpayer for as long as such joint owner or
104 joint tenant is qualified in accordance with the requirements in this
105 section. After the first year a claim for such tax relief is filed and
106 approved, application for such tax relief shall be filed biennially on a
107 form prepared for such purpose by the assessor of such municipality.
108 Any such qualified taxpayer or joint owner or joint tenant surviving
109 upon the death of such qualified taxpayer, shall be entitled to pay such
110 tax in the amount as provided in this section for so long as such qualified
111 taxpayer or joint owner or joint tenant continues to be so qualified. A
112 claimant for relief under this section shall submit evidence of income to
113 the assessor in the municipality in which application for benefits under
114 this section is filed in such form and manner as the assessor may
115 prescribe. The amount of any Medicaid payments made on behalf of,
116 and any veterans disability benefits paid to, such claimant or such
117 claimant's spouse shall not constitute income. The income of the spouse
118 of such claimant shall not be included in the qualifying income of such
119 claimant for purposes of determining eligibility for tax relief under this
120 section, if such spouse is a resident of a health care or nursing home

121 facility in this state, and such facility receives payment related to such
122 spouse under the Title XIX Medicaid program. In addition to the
123 eligibility requirements prescribed in subsection (a) of this section, any
124 municipality that provides tax relief in accordance with the provisions
125 of this section may impose asset limits as a condition of eligibility for
126 such tax relief.

127 Sec. 3. Subdivision (1) of subsection (b) of section 12-170aa of the 2022
128 supplement to the general statutes is repealed and the following is
129 substituted in lieu thereof (*Effective October 1, 2022, and applicable to*
130 *assessment years commencing on or after October 1, 2022*):

131 (b) (1) The program established by this section shall provide for a
132 reduction in property tax, except in the case of benefits payable as a
133 grant under certain circumstances in accordance with provisions in
134 subsection (j) of this section, applicable to the assessed value of certain
135 real property, determined in accordance with subsection (c) of this
136 section, for any (A) owner of real property, including any owner of real
137 property held in trust for such owner, provided such owner or such
138 owner and such owner's spouse are the grantor and beneficiary of such
139 trust, (B) tenant for life or tenant for a term of years liable for property
140 tax under section 12-48, or (C) resident of a multiple-dwelling complex
141 under certain contractual conditions as provided in said subsection (j)
142 of this section, who (i) at the close of the preceding calendar year has
143 attained age sixty-five or over, or whose spouse domiciled with such
144 homeowner, has attained age sixty-five or over at the close of the
145 preceding calendar year, or is fifty years of age or over and the surviving
146 spouse of a homeowner who at the time of his death had qualified and
147 was entitled to tax relief under this section, provided such spouse was
148 domiciled with such homeowner at the time of his death or (ii) at the
149 close of the preceding calendar year has not attained age sixty-five and
150 is eligible in accordance with applicable federal regulations to receive
151 permanent total disability benefits under Social Security, or has not been
152 engaged in employment covered by Social Security and accordingly has
153 not qualified for benefits thereunder but who has become qualified for
154 permanent total disability benefits under any federal, state or local

155 government retirement or disability plan, including the Railroad
156 Retirement Act and any government-related teacher's retirement plan,
157 determined by the Secretary of the Office of Policy and Management to
158 contain requirements in respect to qualification for such permanent total
159 disability benefits which are comparable to such requirements under
160 Social Security; and in addition to qualification under (i) or (ii) above,
161 whose taxable and nontaxable income, the total of which shall
162 hereinafter be called "qualifying income", in the tax year of such
163 homeowner ending immediately preceding the date of application for
164 benefits under the program in this section, was not in excess of sixteen
165 thousand two hundred dollars, if unmarried, or twenty thousand
166 dollars, jointly with spouse if married, subject to adjustments in
167 accordance with subdivision (2) of this subsection, evidence of which
168 income shall be required in the form of a signed affidavit to be submitted
169 to the assessor in the municipality in which application for benefits
170 under this section is filed. Such affidavit may be filed electronically, in
171 a manner prescribed by the assessor. The amount of any Medicaid
172 payments made on behalf of, and any veterans disability benefits paid
173 to, such homeowner or the spouse of such homeowner shall not
174 constitute income. The amount of tax reduction provided under this
175 section, determined in accordance with and subject to the variable
176 factors in the schedule of amounts of tax reduction in subsection (c) of
177 this section, shall be allowed only with respect to a residential dwelling
178 owned by such qualified homeowner and used as such homeowner's
179 primary place of residence. If title to real property or a tenancy interest
180 liable for real property taxes is recorded in the name of such qualified
181 homeowner or his spouse making a claim and qualifying under this
182 section and any other person or persons, the claimant hereunder shall
183 be entitled to pay his fractional share of the tax on such property
184 calculated in accordance with the provisions of this section, and such
185 other person or persons shall pay his or their fractional share of the tax
186 without regard for the provisions of this section, unless also qualified
187 hereunder. For the purposes of this section, a "mobile manufactured
188 home", as defined in section 12-63a, or a dwelling on leased land,
189 including but not limited to a modular home, shall be deemed to be real

190 property and the word "taxes" shall not include special assessments,
191 interest and lien fees.

192 Sec. 4. Section 12-81l of the general statutes is repealed and the
193 following is substituted in lieu thereof (*Effective October 1, 2022, and*
194 *applicable to assessment years commencing on or after October 1, 2022*):

195 Whenever used in sections 12-81f, 12-81g, as amended by this act, 12-
196 81i, 12-81j, 12-81ii and 12-81jj, "qualifying income" means, with respect
197 to any person making application for exemption from property tax as
198 provided under any of said sections, such person's total adjusted gross
199 income as determined for purposes of the federal income tax plus any
200 other income not included in such adjusted gross income, individually
201 if unmarried, or jointly with spouse if married, during the calendar year
202 ending immediately preceding the filing of a claim for any such
203 exemption, but does not include [veterans'] veterans disability
204 payments. For purposes of determining eligibility for any of such
205 exemptions, such qualifying income may not exceed fourteen thousand
206 dollars, if unmarried, or sixteen thousand dollars, jointly with spouse, if
207 married, provided in no event shall such maximum amounts of
208 qualifying income with respect to any such person be less than the
209 maximum amount of such qualifying income in the case of a married or
210 unmarried person, whichever is applicable, under subsection (b) of
211 section 12-170aa, as amended by this act, and in the event that such
212 maximum qualifying income under this section is less than the
213 comparable amount under [said] subsection (b) of section 12-170aa, as
214 amended by this act, for any assessment year, such amount under this
215 section shall be made equivalent to that under [said] subsection (b) of
216 section 12-170aa, as amended by this act, for purposes of determining
217 eligibility under this section for such assessment year.

218 Sec. 5. Subdivision (1) of subsection (b) of section 12-81g of the
219 general statutes is repealed and the following is substituted in lieu
220 thereof (*Effective October 1, 2022, and applicable to assessment years*
221 *commencing on or after October 1, 2022*):

222 (b) (1) Effective for the assessment year commencing October 1, 2013,

223 and each assessment year thereafter, any municipality may, upon
224 approval by its legislative body or, in any town in which the legislative
225 body is a town meeting, by the board of selectmen, provide that, in lieu
226 of the additional exemption prescribed under subsection (a) of this
227 section, any person entitled to an exemption from property tax in
228 accordance with subdivision (20) of section 12-81, reflecting any increase
229 made pursuant to the provisions of section 12-62g, who has a disability
230 rating of one hundred per cent, as determined by the United States
231 Department of Veterans Affairs, shall be entitled to an additional
232 exemption from such tax in an amount equal to three times the amount
233 of the exemption provided for such person pursuant to subdivision (20)
234 of section 12-81, provided such person's total adjusted gross income as
235 determined for purposes of the federal income tax, plus any other
236 income not included in such adjusted income, excluding [veterans']
237 veterans disability payments, individually if unmarried, or jointly with
238 spouse if married, during the calendar year ending immediately
239 preceding the filing of a claim for any such exemption, is not more than
240 twenty-four thousand dollars if such person is married or not more than
241 twenty-one thousand dollars if such person is not married.

242 Sec. 6. (*Effective from passage*) (a) There is established a task force to (1)
243 evaluate state property tax exemptions, abatements and other relief
244 granted to veterans, (2) make recommendations concerning whether
245 any such state veterans property tax relief should be adjusted to more
246 effectively align with the intent, at time of enactment, for such relief, and
247 (3) create a list of municipalities in the state that have enacted local
248 veterans property tax relief and specify the nature of such relief in each
249 such municipality.

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

251 (1) One appointed by the speaker of the House of Representatives;

252 (2) One appointed by the president pro tempore of the Senate;

253 (3) One appointed by the majority leader of the House of
254 Representatives;

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

256 (5) One appointed by the minority leader of the House of
257 Representatives;

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

259 (7) The Secretary of the Office of Policy and Management, or the
260 secretary's designee.

261 (c) Any member of the task force appointed under subdivision (1),
262 (2), (3), (4), (5) or (6) of subsection (b) of this section may be a member
263 of the General Assembly.

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

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

272 (f) The administrative staff of the joint standing committee of the
273 General Assembly having cognizance of matters relating to military and
274 veterans' affairs shall serve as administrative staff of the task force.

275 (g) Not later than January 1, 2023, the task force shall submit a report
276 on its findings and recommendations to the joint standing committee of
277 the General Assembly having cognizance of matters relating to military
278 and veterans' affairs, in accordance with the provisions of section 11-4a
279 of the general statutes. The task force shall terminate on the date that it
280 submits such report or January 1, 2023, whichever is later.

281 Sec. 7. (NEW) (*Effective October 1, 2022*) Any municipality may, by
282 ordinance, provide that any person claiming to be aggrieved by the
283 doings of the assessors of such municipality and who (1) is a member of

284 the armed forces of the United States or of any state or of any reserve
285 component thereof, (2) has been called to active service in the armed
286 forces of the United States, and (3) is serving outside this state on the
287 final day on which an appeal to the board of assessment appeals may be
288 filed, shall be granted an extension of a period of time to be determined
289 by such municipality for the filing of any such appeal. Not later than
290 two weeks after adoption of any such ordinance, the chief executive
291 officer of such municipality shall send written notice to the Secretary of
292 the Office of Policy and Management that such municipality has
293 adopted such an ordinance.

294 Sec. 8. Section 12-111 of the 2022 supplement to the general statutes
295 is repealed and the following is substituted in lieu thereof (*Effective*
296 *October 1, 2022*):

297 (a) Any person, including any lessee of real property whose lease has
298 been recorded as provided in section 47-19 and who is bound under the
299 terms of a lease to pay real property taxes and any person to whom title
300 to such property has been transferred since the assessment date,
301 claiming to be aggrieved by the doings of the assessors of such town
302 may appeal therefrom to the board of assessment appeals. Such appeal
303 shall be filed in writing or by electronic mail in a manner prescribed by
304 such board on or before February twentieth. The appeal shall include,
305 but is not limited to, the property owner's name, name and position of
306 the signer, description of the property which is the subject of the appeal,
307 name, mailing address and electronic mail address of the party to be
308 sent all correspondence by the board of assessment appeals, reason for
309 the appeal, appellant's estimate of value, signature of property owner,
310 or duly authorized agent of the property owner, and date of signature.
311 The board shall notify each aggrieved taxpayer who filed an appeal in
312 the proper form and in a timely manner, no later than March first
313 immediately following the assessment date, of the date, time and place
314 of the appeal hearing. Such notice shall be sent no later than seven
315 calendar days preceding the hearing date except that the board may
316 elect not to conduct an appeal hearing for any commercial, industrial,
317 utility or apartment property with an assessed value greater than one

318 million dollars. The board shall, not later than March first, notify the
319 appellant that the board has elected not to conduct an appeal hearing.
320 An appellant whose appeal will not be heard by the board may appeal
321 directly to the Superior Court pursuant to section 12-117a. The board
322 shall determine all appeals for which the board conducts an appeal
323 hearing and send written notification of the final determination of such
324 appeals to each such person within one week after such determination
325 has been made. Such written notification shall include information
326 describing the property owner's right to appeal the determination of
327 such board. Such board may equalize and adjust the grand list of such
328 town and may increase or decrease the assessment of any taxable
329 property or interest therein and may add an assessment for property
330 omitted by the assessors which should be added thereto; and may add
331 to the grand list the name of any person omitted by the assessors and
332 owning taxable property in such town, placing therein all property
333 liable to taxation which it has reason to believe is owned by such person,
334 at the percentage of its actual valuation, as determined by the assessors
335 in accordance with the provisions of sections 12-64 and 12-71, from the
336 best information that it can obtain, and if such property should have
337 been included in the declaration, as required by section 12-42 or 12-43,
338 it shall add thereto twenty-five per cent of such assessment; but, before
339 proceeding to increase the assessment of any person or to add to the
340 grand list the name of any person so omitted, it shall mail to such
341 person, postage paid, at least one week before making such increase or
342 addition, a written or printed notice addressed to such person at the
343 town in which such person resides, to appear before such board and
344 show cause why such increase or addition should not be made. When
345 the board increases or decreases the gross assessment of any taxable real
346 property or interest therein, the amount of such gross assessment shall
347 be fixed until the assessment year in which the municipality next
348 implements a revaluation of all real property pursuant to section 12-62,
349 unless the assessor increases or decreases the gross assessment of the
350 property to (1) comply with an order of a court of jurisdiction, (2) reflect
351 an addition for new construction, (3) reflect a reduction for damage or
352 demolition, or (4) correct a factual error by issuance of a certificate of

353 correction. Notwithstanding the provisions of this subsection, if, prior
354 to the next revaluation, the assessor increases or decreases a gross
355 assessment established by the board for any other reason, the assessor
356 shall submit a written explanation to the board setting forth the reason
357 for such increase or decrease. The assessor shall also append the written
358 explanation to the property card for the real estate parcel whose gross
359 assessment was increased or decreased.

360 (b) If an extension is granted to any assessor or board of assessors
361 pursuant to section 12-117, the date by which a taxpayer shall be
362 required to submit a request for appeal to the board of assessment
363 appeals shall be extended to March twentieth and said board shall
364 conduct hearings regarding such requests during the month of April.
365 The board shall send notification to the taxpayer of the time and date of
366 an appeal hearing at least seven calendar days preceding the hearing
367 date, but no later than the first day of April. If the board elects not to
368 hear an appeal for commercial, industrial, utility or apartment property
369 described in subsection (a) of this section, the board shall notify the
370 taxpayer of such decision no later than the first day of April.

371 (c) If a municipality has provided for an extension period pursuant
372 to section 7 of this act, the date by which a taxpayer described in said
373 section shall be required to submit a request for appeal to the board of
374 assessment appeals shall be extended to the date of the last day of such
375 extension period and said board shall conduct hearings regarding such
376 requests during the month following such extension period. The board
377 shall send notification to the taxpayer of the time and date of an appeal
378 hearing at least seven calendar days preceding the hearing date, but not
379 later than the first day of such month. If the board elects not to hear an
380 appeal for commercial, industrial, utility or apartment property
381 described in subsection (a) of this section, the board shall notify the
382 taxpayer of such decision not later than the first day of such month.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	October 1, 2022	12-170d(a)
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Sec. 2	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-170v(b)
Sec. 3	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-170aa(b)(1)
Sec. 4	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-81l
Sec. 5	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	12-81g(b)(1)
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>October 1, 2022</i>	New section
Sec. 8	<i>October 1, 2022</i>	12-111

Statement of Purpose:

To (1) exclude veterans disability benefits from qualifying income when determining eligibility for certain property tax relief, (2) establish a task force to examine state property tax relief granted to veterans, and (3) grant an extension, upon municipal approval, to certain military service members for the filing of appeals to the board of assessment appeals.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]