

Bill No. 238

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Referred to Committee on Finance

LCO No. 1176

Introduced by Sen. Rudolf, 28th Dist.

General Assembly,

January Session, A.D., 1971

AN ACT CONCERNING TAX RELIEF FOR THE ELDERLY.

CONNECTICUT
STATE LIBRARY
LEGISLATIVE REFERENCE
SECTION

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

Section 1. Subdivision (b) of section 12-129b of the 1969
supplement to the general statutes is repealed and the following
is substituted in lieu thereof: The tax on the real property for
which the benefits under this section are claimed shall be
calculated by multiplying the assessed value, less [one] FIVE
thousand dollars, of said property for the year 1966 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 applicable
mill rate of that year or, if in any subsequent year such mill
rate is reduced, by such reduced rate, except that, if such
property is located in more than one town, the tax payable to the
town of the taxpayer's voting residence shall be so calculated
and the tax payable to the other town or towns in which such
property is located shall be calculated by multiplying the
assessed value of said property for the year 1968 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 applicable
mill rate of that year or, if in any subsequent year such mill
rate is reduced, by such reduced rate, provided, is such assessed
value should be reduced in any year subsequent to the year in
which the owner first files and has approved a claim under this
section and section 12-129c, such reduced value shall apply. If
title to real property is recorded in the name of the person or

his spouse making a claim and qualifying under said sections and 38
any other person or persons, the claimant hereunder shall be 39
entitled to pay his fractional share of the tax on such property
calculated in accordance with the provisions of this section, and 40
such other person or persons shall pay his or their fractional 41
share of the tax without regard for the provisions of said 42
sections. For the purposes of this section, a "mobile home," as 43
defined in section 12-63a, shall be deemed to be real property. 44
Provision relative to property in more than one town effective
July 1, 1969. 45

Sec. 2. This act shall take effect July 1, 1969, and shall 46
apply on the first assessment date of each municipality following 47
said date.

STATEMENT OF PURPOSE: To increase the tax exemption for the 50
elderly to five thousand dollars.

[Proposed deletions are enclosed in brackets and proposed 52
additions are all capitalized, or underlined where appropriate.] 54