

Chapter 160 Article XI

Local Property Tax Relief Program for Homeowners Aged 65 and Over

§ 160-23. Statutory Authorization.

The Town of Ellington hereby enacts this local property tax relief option for eligible homeowners pursuant to Connecticut General Statutes Section 12-129n, on the terms and conditions hereinafter provided.

§ 160-24. Eligibility.

- A. Any person who is liable for the payment of taxes on residential real property located in the Town of Ellington, which residential real property is owned and occupied by such person as his or her principal residence, including a life use interest, or is held in trust for and occupied by such person as his or her principal residence, and who otherwise meets the eligibility requirements of this section, shall be eligible for property tax relief provided herein.
- B. Such person shall upon application:
1. Be 65 years of age or over, or have a spouse, living with him or her, who is 65 years of age or over, or such person shall be the surviving spouse of a taxpayer who is otherwise qualified under this section at the time of his or her death, which surviving spouse was living with him or her, and is 60 years of age or over, with respect to real property on which such person or his or her spouse have a tenancy for life or for a term of years and are responsible for taxes under Connecticut General Statutes Section 12-48; or
 2. Be under age 65 and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or have not been engaged in employment covered by Social Security and accordingly have not qualified for benefits thereunder, but have become qualified for permanent total disability benefits under any federal, state, or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security; and
 3. Occupy the property as his or her principal residence; and
 4. Have been a resident and taxpayer of the Town of Ellington for at least one (1) year immediately preceding the receipt of any tax benefits under this section.
- C. The applicant's total income for the year immediately preceding application must not exceed the maximum income for married or unmarried persons for the State's "Homeowners Program" as determined annually by the State of Connecticut and published by the Connecticut Office of Policy and Management (OPM). For the 2024 filing period, the income limits are **\$43,800** for unmarried persons, and **\$53,400** for a married couple.
- D. The Board of Selectmen may, from time to time, by resolution, further revise the income limits set forth above or the method by which such limits are determined.
- E. Such person shall be disqualified from the tax relief provided by this Chapter if he or she owes delinquent taxes to the Town of Ellington as of the commencement of the tax year of application.
- F. No such property tax relief, together with any relief received by any such resident under the provisions of Connecticut General Statutes Sections 12-129b to 12-129d, inclusive, and 12-170aa shall exceed, in the aggregate the total amount of the tax which would, except for said sections 12-129b to 12-129d, inclusive, 12-170aa and this section, be laid against the taxpayer.

§ 160-25. Application.

- A. This program shall be administered in the form and manner prescribed by the Town of Ellington Tax Assessor. Applications for benefits shall:
 - 1. Be made every two (2) years, and
 - 2. Be made on forms approved by the Assessor, and
 - 3. Be filed between February 1 and May 15 to obtain benefits provided herein for the next fiscal year.
- B. The application for tax relief must be made after such person becomes eligible to apply as set forth above.

§ 160-26. Benefits.

- A. The property tax relief authorized herein shall be in the form of a tax credit and shall be in an amount which shall be determined as follows:
 - 1. Each eligible and approved taxpayer **aged 65 to 69¹** shall receive a tax credit in the amount of **\$200.00**; each eligible and approved taxpayer **aged 70 and older** shall receive a tax credit in the amount of **\$500.00**; however, no taxpayer shall receive a benefit that exceeds the total amount of property tax owed.
 - 2. If the number of eligible and approved taxpayers results in tax credits exceeding the spending cap set forth below, the tax credit due to each approved taxpayer shall be prorated in order that the total credits do not exceed such cap.
- B. The total tax credit available each year under this Chapter **shall not exceed \$100,000**, which amount shall constitute a spending "cap" for purposes of this Chapter. This cap may be revised by the Board of Selectmen, on the recommendation of the Board of Finance, from time to time, provided that any such revision for a subsequent fiscal year shall be made prior to the time of the adoption of the town budget for said fiscal year, and further provided that at no time will the total amount of tax relief provided for herein exceed an amount equal to 10% of the total real property tax assessed in such municipality in the preceding tax year.
- C. Generally, no qualified taxpayer shall be required to repay the property tax relief benefit at any time, unless the Assessor has determined that the application included false or misleading statements or information.

§ 160-27. Limitations.

All qualified taxpayers receiving tax relief under this Article shall be subject to the following conditions and limitations:

- A. The aggregate of tax relief received by any eligible taxpayer under this Section or Connecticut General Statutes Sections 12-129b to 12-129d, inclusive, or 12-170aa shall not exceed seventy-five (75) percent of the property tax for which such taxpayer would be liable but for the benefits under such referenced sections.
- B. In any case where title to real property is recorded in the name of an eligible and approved taxpayer, or his or her spouse, and any other person or persons, the property tax benefit available per Section 160-26 above shall be prorated to reflect the fractional share of such taxpayer or spouse or, if such property is a multiple-family dwelling, be prorated to reflect the fraction portion of such property occupied by such taxpayer or spouse;
- C. No such property tax relief shall be transferred or assigned to any other person or occupant of said property;

¹This includes applicants less than age 65 who qualify in accordance with Sec 160-24 B, above.

- D. If any eligible and approved taxpayer transfers, assigns, grants or otherwise conveys his or her interest in the real property to which tax relief under this Article has been granted, whether at death or inter vivos, other than to such person's qualified spouse or for purposes of collateral security, the tax relief granted herein shall immediately terminate for all subsequent fiscal years.

§ 160-28. Appeals.

Any person who is aggrieved by a decision of the Assessor pursuant to this Article may submit an appeal to the Board of Selectmen in accordance with the following procedure:

- A. The appellant shall submit the appeal within 10 days after notification of the decision;
- B. The appeal shall be in writing, setting forth the basis for the appeal, on a form as provided by the Assessor;
- C. The Board of Selectmen shall provide to the Assessor, within 5 days of receipt of the appeal, a copy of the appeal, and shall schedule a hearing to be held not later than 30 calendar days following receipt of such appeal. The Board shall send written notice of the date, time and place of the hearing to the appellant by electronic mail or first class mail, postage prepaid, not less than 10 days prior to the hearing.
- D. The Board of Selectmen may appoint a hearing officer to hear the appeal and render a decision, or the Board may serve as hearing officer.
- E. At the hearing, at which appellant may be represented by legal counsel or otherwise, appellant shall present evidence in support of his or her appeal. The hearing shall be informal, and the hearing officer may request additional information from the appellant or the Assessor as it deems necessary.
- F. The hearing shall be concluded not later than 30 calendar days from the date it commenced.
- G. The hearing officer shall render a formal written decision to both the appellant and the Assessor within 15 calendar days of the conclusion of the hearing. The decision of the hearing officer shall be considered final and not subject to further appeal.
- H. Any hearing conducted pursuant to this Chapter shall be a public proceeding and subject to the provisions of the Connecticut Freedom of Information Act.

APPROVAL RECORD:

Board of Selectmen Recommend Adoption of Amendments: January 8, 2024

Public Hearing Held: February 12, 2024

Approved by Town Meeting: February 12, 2024

Date Published: February 17, 2024

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