

At a Special Town Meeting on September 18, 2019, the following changes in Ridgefield Code of Ordinances under Article IV. Tax Deferment for the Elderly were approved. **Underline & bold italics** represents addition to existing language; brackets and strikethrough {~~strikethrough~~} indicates deletion of text.

Article IV – Tax Deferment for the Elderly

§ 317-11. Program adopted.

Pursuant to C.G.S. § 12-129n, a tax deferment program is herewith adopted as follows:

- A. Consistency with state program; effective date; termination. Such deferred program shall be consistent with said C.G.S. § 12-129n. Said program shall become effective for application purposes on January 1, 1997, and shall terminate for application purposes on May 15, 2002, unless extended by the legislative body of the Town duly initiated.
- B. Eligibility.
 1. The property owner or spouse living with the owner must have reached the age of 65 by the application date unless the applicant is permanently and totally disabled, in which case there is no age requirement.
 2. The property must be the principal residence of the applicant, and the applicant must reside there for a minimum of 183 days of each calendar year. The applicant must have resided in, and paid taxes on, the property for at least one year before the date of application.
 3. The combined household income, including that of others residing in the residence, shall not exceed [~~\$55,000~~] **\$65,000** for the calendar year prior to application. Income includes federal gross income plus social security income which is not included in federal gross income plus nontaxable interest and pensions plus any other income which is not reported on Federal Form 1040.
- C. Procedure. The applicant must make application to the Town Assessor the first year between January 1 and May 15 for consideration for the Town fiscal year beginning July 1. Thereafter applicants will reapply biennially.
- D. Other terms.
 1. Interest at a rate which is approximately the borrowing cost to the Town, but more specifically established and approved by the Board of Finance, will be charged as simple interest (not compounded) on the total accumulated tax due each year. [Amended 9-30-2009]
 2. The total accumulated tax and interest will be due to the Town at a change of ownership or when the property is no longer the principal residence of the applicant. However, a surviving spouse over the age of 60 having taken over the ownership of the property and meeting the other qualifications may continue the deferment. In the event of the death of the applicant where the tax and interest are due, payment of the tax and accrued interest may be deferred up to [~~six months~~] **twelve months** at the request of the estate representative. Until payment is made, the interest will continue to accrue at the interest rate stated in Subsection above. [Amended 9-30-2009]
 3. If the income of the participant rises above [~~\$40,000~~] **\$65,000**, he/she cannot participate for that year but prior deferments remain and future deferments may be available.
 4. The maximum amount that can be deferred for any year is 100% of that year's tax. The maximum cumulative deferment, including interest, may not exceed the assessed value of the property. The Town will place a lien on the property each year for the amount owed. Properties having two occupied dwellings, one of which is the residence of the applicant, are eligible for a prorated deferment of the tax due. Properties having more than two residences are not eligible for the program.
 5. Applicants who are tax delinquent at the time of application are eligible for the program provided the applicant agrees to, and carries out, a plan of payment satisfactory to the Town. (5) § 317-11 § 317-11 :2

Wendy Gannon Lionetti
Town Clerk