

CHAPTER 5
ARTICLE XV11

**AN ORDINANCE ADOPTING CONNECTICUT GENERAL STATUTES
SECTION 12-129n TO PROVIDE PROPERTY TAX RELIEF FOR ELDERLY
AND/OR DISABLED HOMEOWNERS.**

Sec. 5-17. Property tax relief for elderly and/or disabled homeowners.

(a) Pursuant to the authority granted under Connecticut General Statutes section 12-129n, as amended, the tax relief for elderly and/or disabled homeowners provided under said statute is hereby adopted, extended and supplemented by the town council as follows.

(b) The qualifications for the property tax relief provided by this section shall be as follows:

(1) Applicants must be a resident of the town who are:

(i) Sixty-five years of age or over or whose spouse, living with them, is 65 years of age or over, or 50 years of age and the surviving spouse of a taxpayer who has qualified under this section at the time of their death, and with respect to real property in which such resident or their spouse is liable for taxes under Connecticut General Statutes section 12-48.

(ii) Applicants under age 65 must be 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 requirement under Social Security.

(iii) Applicants must have been a taxpayer of the town for one year immediately preceding their receipt of tax benefits under this section.

(iv) Applicants must own and occupy the dwelling of the property subject to tax relief for at least 183 days per year for the property to qualify as the taxpayer's principal residence.

(v) Applicants and/or their spouses shall have individually, if unmarried, or jointly, if married, adjusted gross income, as shown on Internal Revenue Service Form 1040, (if filed) Social Security benefits, and all other forms of income including but not limited to interest, dividends, annuities, pensions, retirement allowances hereinafter called "qualifying income", during the calendar year preceding the filing of their application in accordance with the guidelines set forth below.

(vi) Such other conditions, qualifications, standards and procedures as set forth in the Connecticut General Statutes, as may be amended and this section.

(2) (i) For the October 1, 2023 Grand List, local tax credits shall be provided by the Town in accordance with the following income and credit guidelines:

<i>Qualifying Income</i>		Marital Status	Local Tax Credit = % of State Benefit
<i>Over</i>	<i>To</i>		
\$0	\$22,000	Married	100%
\$0	\$22,000	Single	100%
\$22,000	\$29,500	Married	100%
\$22,000	\$29,500	Single	100%
\$29,500	\$36,700	Married	100%
\$29,500	\$36,700	Single	100%
\$36,700	\$43,800	Married	100%
\$36,700	\$43,800	Single	100% + \$100*
\$43,800	\$53,400	Married	100% + \$100*
\$43,800	\$53,400	Single	\$415
\$53,400	\$60,300	Married	\$550
\$53,400	\$60,300	Single	\$415

**Supplement to local match to allow increased benefit for local program participants*

(ii) The qualifying income levels described in paragraph (2)(i) above shall be as set forth therein or equal to the qualifying income for the Elderly and Totally Disabled Tax Relief program as published annually by the State of Connecticut Office of Policy & Management, whichever is greater.

(iii) The local property tax credits provided by this article shall be in addition to and not dependent upon those benefits available to qualified taxpayers under any Connecticut General Statute, Sections 12-129b to 12-129d, inclusive, Sections 12-129h and 12-170aa, provided that the Town and state benefits in any one year shall not exceed

75% of the normal tax which would have been imposed on a qualified taxpayer in the absence of such state statute and this article.

(3) Except for the "qualifying income" standard as set forth in this article, if the state denies the eligibility of an applicant for the portion of tax relief granted under one of the state programs, the Assessor must deny the applicant the local share of tax relief, remove the applicant from the benefit records and bill them for the full real estate tax due.

(4) Upon the transfer of the property, the benefit is not transferable to the new owner and the new owner shall lose the benefit. Additionally, the Assessor shall prorate the increased tax liability from the date of transfer and notify the tax collector of such increase who will bill the new owner within a reasonable time period.

(5) The assessor and the tax collector shall prescribe, with regard to their respective duties under this article, such forms and procedures as may be necessary to implement this article. The Assessor shall, in addition, satisfy himself or herself as to the qualifying income of an applicant for benefits under this article by requesting and reviewing such evidence of qualifying income as may be pertinent. All applications, federal income tax returns, and any additional evidence of qualifying income which the Assessor may require shall be kept confidential and not open to public inspection to the extent permitted under the Connecticut Freedom of Information Act.

(6) Applications for benefits under this article shall be filed bi-annually with the assessor between February 1 and May 15.

(7) This article shall be applicable to the Grand List of October 1, 2023 and all subsequent Grand Lists thereafter.

(8) All provisions of the town code in conflict herewith are hereby repealed and that if for any reason, any word, clause, paragraph, or section of this article shall be held to make the same unconstitutional, this article shall not hereby be invalidated and the remainder of the article shall continue in effect. Any provision herein which is in conflict with the *Connecticut General Statutes* is hereby repealed, it being understood that said statutes shall take precedence over this article. In the event of any conflict between this article and *Connecticut General Statutes* Section 12-129n as it may be amended, the provisions of the statute shall control.

(9) The local tax credits available pursuant to this article shall be reduced if the total cost of the program exceeds the annual amount appropriated by the Town Council. The re-adjusted tax credits shall be calculated by reducing the tax credit in a pro rata amount until the total cost of the annual appropriation is reached. If in any year the Town Council fails to appropriate any funds for this program, the tax credits will be suspended for that fiscal year only.

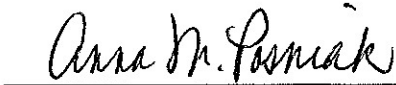
(Ord. No. 06-01, 6-5-06)

APPROVED AS TO FORM:



Town Attorney

ATTEST:



Town Clerk

Distributed to Town Council

6/7/24

Public Hearing Advertised

6/7/24

Public Hearing

6/17/24

Adopted

6/17/24

Advertised

6/21/24

Effective Date

7/1/24