

**TOWN OF HAMDEN
LEGISLATIVE COUNCIL**

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**ORDINANCES AMENDING AND RESTATING SECTIONS 154.45 TO 154.51 OF
THE TOWN CODE OF ORDINANCES AND PROVIDING PROPERTY TAX
RELIEF TO CERTAIN HOMEOWNERS AND REPEALING
SECTIONS 154.52 AND 154.53**

WHEREAS, pursuant to Connecticut General Statutes §12-129n, the Legislative Council adopted ~~an~~ Ordinances providing for tax relief for certain elderly and/or totally disabled homeowners; and

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WHEREAS, the Town wishes to amend its tax relief ordinances in conformance with to reflect the Statutes, any changes and provisions.

NOW THEREFORE BE IT ORDAINED that the §154.45 through §154.51 of the Town Code of Ordinances are is hereby amended and restated as set forth below and shall be entitled "Ordinances Providing Property Tax Relief to Certain Homeowners."

BE IT FURTHER ORDAINED that §154.52 and §154.53 are hereby repealed.

SECTION 154.45 Intent and Purpose.

It is the intent and purpose of ~~these is~~ ordinances to provide optional property tax relief for certain residents of the Town of Hamden as provided in Conn. Gen. Stats. §§12-129n (Real Property Tax Relief for Certain Homeowners Age 65 or Over or Permanently and Totally Disabled), 12-170v (Real Property Tax Relief to Certain Elderly Homeowners) and 12-170w (Application for Real Property Relief).

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SECTION 154.46 Effective Date of Tax Benefits.

The tax benefits shall commence with the taxes due on the Grand List of October 1, 2013, and thereafter until these ordinances ~~or subchapter~~ shall be repealed, amended and/or modified by action of the Legislative Council. All tax benefits granted under this subchapter shall be subject to the availability of funding by the Legislative Council.

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SECTION 154.47 Applications.

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- (1) All applicants who apply for and are eligible for tax relief under Conn. Gen. Stats. §12-170aa shall be deemed to have applied for relief under this subchapter. Consistent with the requirements of Conn. Gen. Stats. §12-170aa, applicants shall file semi-annually for tax credits under ~~thieses~~ ordinances, however, tax credits granted under ~~theseis~~ ordinances shall be determined and granted on an annual basis according to the funding, ~~-(if any,)~~ of this program by the Legislative Council.
- (2) Applicants shall provide the Assessor for the Town of Hamden any such additional information as may be required by the Assessor to determine eligibility.

SECTION 154.48 Determination of Tax Relief and Relief Allowed.

The Assessor shall review applications and information provided by applicants seeking tax relief under this subchapter; determine eligibility in accordance with Conn. Gen. Stats. §12-129n and/or §§12-170v and 12-170w; and notify the Tax Collector of the amount of tax relief granted, if eligible.

The property tax credits provided by these ordinances shall be in conjunction with property tax relief under Conn. Gen. Stats. §§12-129b to 12-129d, inclusive, and with §12-170aa and shall not exceed in the aggregate the total amount of tax which would, except for said sections 12-129b to 12-129d, inclusive, and 12-129aa and these ordinances, be laid against the taxpayer. The property tax relief provided for under these ordinances may in any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, be prorated to reflect the fractional share in the property of such taxpayer or spouse or if such property is a multi-family dwelling, such relief may be prorated to reflect the fractional portions of such property occupied by the taxpayer and the persons not otherwise eligible for tax relief shall not receive any credit.

SECTION 154.49 Real Property Tax Relief for Certain Homeowners Age 65 or Over or Permanently and Totally Disabled (CGS §12-129n).

- (1) Town Credit - For the 2013 Grand List Year and thereafter, applicants who are determined eligible for tax credits under this ordinance and Conn. Gen. Stats. §12-129n, shall receive a tax credit toward the payment of their real property on their principal residence as follows:

Town Credit			
Income		Benefit	
Over	To	Married	Unmarried
\$0	\$17,000	\$1,500	\$1,500
\$17,001	\$22,900	\$1,500	\$1,000
\$22,901	\$34,100	\$1,000	\$1,000
\$34,101	\$41,600	\$1,000	\$0

- (2) The income limits in the above tables shall be adjusted annually in the same manner as Conn. Gen. Stats. §12-170aa(b)(2).

- (3) Additional Town Credit- For the 2013 Grand List Year and thereafter, with the exception of applicants whose increase is due to a change in assessment not related to revaluation, applicants who have received the local Town eCredit set forth in subsection (1) above for at least one year, and whose tax bill has increased from the immediately preceding year, shall receive an additional credit equal to the amount of the increase in taxes but not to exceed the amounts as follows:

Additional Town Credit			
Income		Maximum Benefit	
Over	To	Married	Unmarried
\$0	\$17,000	\$1,500	\$1,500
\$17,001	\$22,900	\$1,500	\$1,000
\$22,901	\$34,100	\$1,000	\$1,000
\$34,101	\$41,600	\$1,000	\$0

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(4) The income limits in the above tables shall be adjusted in the same manner as set forth in Conn. Gen. Stats. §12-170aa(b)(2).

(5) Recipients of tax relief under this ordinance shall be required to pay a minimum of 25% of what his/her tax bill would be without any benefits.

(6) Eligibility.

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A. Any person who owns real property in the Town of Hamden, or who is liable for the payment of taxes thereon under Conn. Gen. Stats. §12-48, and who occupies that property as his or her principal residence, shall be eligible for real property tax relief pursuant to Conn. Gen. Stats §12-129n in the form of a tax credit provided that all the following conditions are met:

1. Such person is sixty five years of age or over at the close of the calendar year preceding the period in which a claim for relief is filed; or whose spouse living with him or her is sixty five years of age or over at the close of the calendar year preceding the period in which a claim for relief is filed; or such person is sixty years of age or over and the surviving spouse of a taxpayer qualified in Hamden under this ordinance at the time of his or her death or with respect to real property on which such applicants or their spouses are liable for taxes under Conn. Gen. Stats §12-48; or
2. Such person is: under age sixty five and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder, but has become qualified for permanent total disability benefits under any federal, state, or local government retirement 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.

B. Applicants or their spouses under subdivisions (1) or (2) above have been taxpayers of the Town of Hamden for one (1) year immediately preceding their receipt of tax credits under this ordinance and meet the requirements

with respect to maximum income allowance during the calendar year preceding the year in which the application is made for the tax credit provided in this ordinance; and

- C. Applicants own and occupy the real property in the Town of Hamden for which this tax credit is claimed as their principal residence. Principal residence shall be defined as residency of at least six months and one day in each Grand List year for which the exemption is claimed; and
- D. Applicant's qualifying income does not exceed the requirements as set forth in Conn. Gen. Stats §12-170aa.
- E. Applicants have applied for and are eligible for tax relief under Conn. Gen. Stats §12-170aa.

F. If any person with respect to whom a claim for property tax relief in accordance with this ordinance has been approved for any assessment year transfers, assigns, grants or otherwise conveys on or after the first day of October but prior to the first day of August in such assessment year the interest in real property to which such claim for tax relief is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax credit shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve. If such conveyance occurs in the month of October the grantor shall be disqualified for tax credit in such assessment year.

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E.G. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the assessor shall determine the amount of tax reduction to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of the tax reduction applicable to such interest. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, within ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amount in any remaining, regular installments as the same are due and payable.

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SECTION 154.50 Real Property Tax Relief to Certain Elderly Homeowners.
Applications for Real Property Tax Relief. (CGS §12-170v and §12-170w).

- (1) Local Freeze- For the 2013 Grand List Year only, applicants who are determined eligible under this ordinance and Conn. Gen. Stats. §12-170v, received~~ing~~ the additional Town Credit on the 2012 Grant List, and whose taxes would fall below 25% of what the tax bill would otherwise be without any benefits, shall be entitled to pay the tax levied on such property, calculated in accordance with the provisions of subsection (2) of this ordinance for the first year the claim for such tax relief is filed and approved in accordance with the provisions of Conn. Gen. Stats. §§12-170v and 12-170w, and such person shall be entitled to continue to pay the amount of tax or such lesser amount as may be levied in any year, during each subsequent year that such person meets such qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection, or any owner or tenant possessing a joint interest in such property with such owner at the time of such owner's death and qualified at such time in accordance with the requirements in this ordinance and Conn. Gen. Stats. §12-170v, shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this ordinance and Conn. Gen. Stat. §12-170v.

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After the first year a claim for relief is filed and approved, application for such tax relief shall be filed biennially on a form prepared for such purpose by the Assessor of the Town. Any such owner or tenant who is qualified in accordance with this ordinance and Conn. Gen. Stats. §12-170v, and any such surviving spouse or joint owner or joint tenant surviving upon the death of such owner or tenant, shall be entitled to pay such tax in the amount as provided in this section for so long as such owner or tenant or such surviving spouse or joint owner or joint tenant continues to be so qualified.

To qualify for the tax relief provided in this section, a taxpayer shall meet all of the following requirements: (1.) On December 31st of the calendar preceding the year in which a claim is filed, be (A) seventy years of age or over, (B) the spouse of a person seventy years of age or over, provided the spouse is domiciled with such person, or (C) sixty two years of age or over and the surviving spouse of a taxpayer who at the time of such taxpayers death had qualified and was entitled to tax relief under this section, provided such surviving spouse was domiciled with such taxpayer and the time of the taxpayers death; (2.) occupy such real property as his or her home; (3.) either spouse shall have resided within the State of Connecticut for at least one year before filing the claim under this section and Conn. Gen. Stats. §12-170w, and (4) otherwise meet the qualifications under Conn. Gen. Stats. §§12-170v and 12-170w.

- (2) The tax on the real property for which the benefits under this section are claimed shall be the lower of: The tax due with respect to the homeowner's residence for

the assessment year commencing October first of the year immediately preceding the year in which the initial claim for tax relief is made, or the tax due for any subsequent assessment year. If title to real property is recorded in the name of the person or the spouse making a claim and qualifying under this section and any other person or persons, the claimant hereunder shall be entitled to pay the claimant's fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person or persons shall pay the person's or persons' fractional share of the tax without regard for the provisions of this section. For the purposes of this section, a "mobile manufactured home", as defined in Conn. Gen. Stats. §12-63a, shall be deemed to be real property.

(3) ~~If any person with respect to whom a claim for property tax relief in accordance with this ordinance has been approved for any assessment year transfers, assigns, grants or otherwise conveys on or after the first day of October but prior to the first day of August in such assessment year the interest in real property to which such claim for tax relief is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax credit shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve. If such conveyance occurs in the month of October the grantor shall be disqualified for tax credit in such assessment year.~~

(4) ~~The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the assessor shall determine the amount of tax reduction to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of the tax reduction applicable to such interest. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, within ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the assessor. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amount in any remaining, regular installments as the same are due and payable.~~

SECTION 154.51 **No Conflict With State Statute.**

This subchapter shall not be construed to conflict with any state statute, rule or regulation.

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SECTION 154.52 **Report.**

The Finance Director shall annually prepare a report for the Legislative Council providing a breakdown of the cost of the Tax Relief Program and the number of qualified participants in the program.

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SECTION 154.52 **Repeal (Formerly Report).**

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SECTION 154.53 **Repeal (Formerly Pro Rata Tax Reduction for Assessment Year in which Property is Transferred).**

Approved by the Legislative Council at its meeting on _____, 2014.

APPROVED AS TO FORM:

Susan Gruen
Town Attorney

James Pascarella, President
Legislative Council

Kim Renta, Clerk
Legislative Council

APPROVED

Mayor Scott D. Jackson

DATE: _____

Ordinance Number:
Published:
Newspaper:
Date:

Town Credit			
Income		Benefit	
Over	To	Married	Unmarried
\$0	\$17,000	\$1,500	\$1,500
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Additional Town Credit			
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\$17,001	\$22,900	\$1,500	\$1,000
\$22,901	\$34,100	\$1,000	\$1,000
\$34,101	\$41,600	\$1,000	\$0

Additional Town credit:

Must pay the greater of a minimum of 25% of what the taxes would be without any credits (state and local) or an amount equal to the net taxes for 2012. Benefit amount cannot exceed the amounts in the above table.