

Article IV. Relief for Elderly and/or Totally Disabled Homeowners

[Adopted 6-15-1983 (Ch. 6, Art. VI, of the 1983 Code); last amended 2-28-2007]

§ 382-6. Program enacted.

The Town of Woodbridge hereby enacts a program for municipal property tax relief for certain elderly or disabled homeowners, which hereafter may be referred to as the "Elderly and the Totally Disabled Homeowners Program," to provide a tax credit, pursuant to § 12-129n of the Connecticut General Statutes, to eligible residents of the Town of Woodbridge on the terms and conditions provided herein.

§ 382-7. Eligibility.

Any resident who owns real property in the Town of Woodbridge as an individual and is liable for payment of real property taxes to the Town of Woodbridge shall be entitled to a tax credit on the annual taxes for such real property for the following fiscal year, provided that all of the following conditions are complied with:

A. Such resident is 65 years of age by December 31 of the calendar year preceding application for tax relief; or his or her spouse is 65 years of age by December 31 of such preceding year and resides with said resident; or such resident is 60 years of age or over by December 31 of such preceding year and is the surviving spouse of a taxpayer who qualified for a tax credit under this article at the time of his or her death; or such resident is under 65 years of age and has been qualified 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 or disability plan, including the Railroad Retirement Act *Editor's Note: See 45 U.S.C. § 231 et seq.* 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. Such resident or the spouse of such resident, as applicable, has resided at and paid real estate taxes on a residence located in Woodbridge for a period of one year prior to his or her application for tax credit and no delinquent taxes are due for any real or personal property associated with such residence or by any individual using such residence as his or her legal mailing address, whether or not such taxes are levied in connection with such residence. Delinquent taxes must be paid in full by the mailing date of the first installment of the tax bill for which the credit would apply.

C. The property for which the credit is claimed is the house and house lot which is the principal residence of such resident.

D. The income eligibility for the Elderly and the Totally Disabled Homeowners Program shall be computed by adding together the modified income, as described hereinafter, of all members of the resident's household age 21 years of age or older as of December 31 of the calendar year preceding the year in which application is made for tax relief, and which household members are either by the State of Connecticut or federal guidelines considered residents of that address, or who claim that address as their residence as evidenced by drivers' licenses, voter registration, tax filing, mailing address, family member's school attendance, etc. Notwithstanding the foregoing, the income of a member of the household who is over 21 years of age but under the age of 26 years on the subject date shall not be included if that individual is a full-time student at a fully accredited educational institution approved or licensed by any state. The applicant annually must provide certified proof of such enrollment.

(1) Modified income shall be computed for each includable household member as follows:

Federal adjusted gross income (AGI)	\$XXX
ADD:	
Social security not included in federal AGI	\$XXX
Tax-exempt interest income	\$XXX
Net losses per Form 1040 (used at arrive at AGI)	\$XXX
Business losses	\$XXX
Capital losses	\$XXX
Other losses	\$XXX
Schedule E losses	\$XXX
Farm losses	\$XXX
Net operating losses	\$XXX
Disability income not included in federal AGI	\$XXX
SUBTRACT (only if itemized for federal):	
Medical expenses in excess of 7.5% of AGI (per form 1040, Schedule A)	(\$XXX)
RESULT EQUALS modified income	<u>\$XXX</u>

(2) The modified income qualifying for relief hereunder and the amount of the tax credit shall be determined with reference to the schedule of qualifying income and maximum tax reduction set forth in the State of Connecticut's Elderly and Totally Disabled Tax Relief Program (the "State Program") as set forth in C.G.S. § 12-170aa or successor legislation as follows:

Group	Household Modified Income	Tax Credit
Group	From \$0 up to the maximum income allowed for married	\$1,400

Group	Household Modified Income	Tax Credit
I	taxpayer to qualify for relief under state program	
Group	Income in excess of Group I limit, with maximum income	\$1,120
II	level of 1.7 times the maximum income allowed for eligibility in Group I	

(3) A resident's marital status is immaterial to qualification for relief hereunder, except to the extent described under Subsection A of this section. Reference to "married taxpayer" under State Program, § 12-170aa(c), above, is only for the purpose of providing a maximum income eligibility guideline for this article. Marital status does not affect the amount of the tax credit.

E. Filing. The application period for filing for a tax credit will be from February 1 through May 15 and will use the previous year's income information as calculated in the foregoing subsection. All applicants must provide all proof of their income, including but not limited to their federal income tax return filed, their SSA benefit form(s), and all forms 1099's, including tax-exempt income statements. The Assessor's office and those administering the program shall treat such information as being submitted in confidence and such information shall be protected from disclosure to the maximum extent permitted by federal and/or state law. The filings will be on a biannual basis.

F. Limitation on number of tax credits. Only one tax credit, as heretofore set forth, shall be allowed for each parcel of land eligible for the tax credit under this article.

G. Proration. In any case where title to real property is recorded in the name of the taxpayer or his or her spouse who is eligible for a tax credit and any other resident or residents, the tax credit under this article shall be prorated to allow a tax credit equivalent to the fractional share in the property of such taxpayer or spouse and the residents not otherwise eligible for a tax credit shall not receive any tax credit.

H. If any resident entitled to the tax credit pursuant to this article dies or sells or transfers title to the real property on which the tax credit is granted, no additional tax credit shall be allowed for his or her interest in the property for any fiscal year commencing after the date of death or sale or transfer of the property. Furthermore, the credit will be prorated from such date of death, sale or transfer. The successor in title shall be responsible for notifying the Assessor's office and Tax Collector's office of any of the foregoing occurrences within 30 days of such occurrence.

§ 382-8. Calculation of credit.

The Assessor shall calculate the credit of each resident who shall have satisfied all of the conditions as above set forth in accordance with § 382-7 of this article, except that a lesser deduction shall be made when and to the extent required to insure that:

A. The credit granted by the Town, together with all elderly benefits obtained from the State of Connecticut pursuant to State law, shall not result in a reduction of the applicant's total real estate tax by more than 75% of the total amount thereof.

B. The total of all tax credits granted under the provisions of this article for fiscal year 2004-2005 shall not exceed an amount equal to 0.63% of the Town of Woodbridge's adopted operating budget in effect as of February 1, 2004; for fiscal year 2005-2006, the total of such credits shall not exceed an amount equal to 0.65% of the Town of Woodbridge's adopted operating budget in effect as of February 1, 2005; for fiscal year 2006-2007, the total of such credits shall not exceed an amount equal to 0.69% of the Town of Woodbridge's adopted operating budget in effect as of February 1, 2006; for fiscal year 2007-2008, the total of such credits shall not exceed an amount equal to 0.69% of the Town of Woodbridge's adopted operating budget in effect as of February 1, 2007. In the event the total of all tax credits exceeds the foregoing enumerated percentage for an applicable fiscal year, the tax credit given to eligible residents for that fiscal year shall be prorated as follows: Group I will receive 100% of the credit allowed to members of that Group pursuant to § 382-7D hereof, and Group II will receive a prorated amount (but in no event more than Group II's maximum allowable credit).

C. The total of all tax credits granted under the provisions of this article for fiscal year 2008 shall not exceed an amount equal to 0.69% of the Town of Woodbridge's adopted operating budget in effect as of February 1, 2007. In the event such total exceeds 0.69% of such budget, the tax credit given to eligible residents shall be prorated as follows: Group I will receive 100% of the credit allowed to members of that Group pursuant to § 382-7D hereof, as amended, and Group II will receive a prorated amount (but in no event more than Group I's maximum allowable credit, as amended).

§ 382-9. Annual report.

The Assessor shall annually prepare a report for the Finance Director to present to the Board of Selectman and Board of Finance of the cost of the program and the number of participants in the program.