

(h) Permit renewal: \$20, plus the fee mandated by the state (currently \$60).

(i) Public hearing (if necessary): \$300 per hearing.

(Ord. passed - -; Ord. passed 5-28-1987; Ord. passed 5-21-1999; Ord. passed 9-9-2004)

TAX PROVISIONS

§ 31.20 REFUND OF EXCESS PAYMENT.

The Tax Collector is hereby authorized to retain tax payments in excess of the amount due, provided the excess does not exceed \$5 in accordance with Conn. Gen. Stat. § 12-129.

(Ord. passed - -)

§ 31.21 TAX DECLARATION FORMS NO LONGER REQUIRED.

(A) Be it resolved that the town adopt the provisions of Conn. Gen. Stat. § 12-41, revision of 1958, concerning the elimination of annual listing of real estate by persons liable to give in a list and pay taxes to the town, and to approve the request of the Assessor to the Office of Policy and Management, State of Connecticut, if and when made, to compile the abstract of real estate from data contained on owner's cards, all subject to approval by the Office of Policy and Management, State of Connecticut.

(B) Be it resolved that this meeting does hereby authorize the Assessors of the town, subject to the approval of the Office of Policy and Management, State of Connecticut, to compile the abstract of real estate from data contained on the owner's cards.

(Ord. passed 8-25-1988)

§ 31.22 TAX CREDIT FOR ELDERLY HOMEOWNERS.

(A) The town hereby enacts a tax credit for elderly homeowners, pursuant to Conn. Gen. Stat. § 12-129n for eligible residents of the town on the terms and conditions provided herein. This section is enacted for the purpose of assisting elderly homeowners with a portion of the costs of property taxation.

(B) Any person who owns real property in the town or is liable for the payment of taxes thereon, pursuant to Conn. Gen. Stat. § 12-48, and who occupies the property as a residence shall be entitled to credit on the annual taxes for the real property for the following fiscal year provided that all of the following conditions are complied with:

(1) The person is 65 years of age or over at the close of the current fiscal year, or his or her spouse is 65 years of age or over at the close of the current fiscal year and resides with the person, or

60 years of age or over and the surviving spouse of a taxpayer qualified for tax credit under this ordinance at the time of his or her death;

(2) The person has resided at and paid real estate taxes on a residence located in the town for a period of one year immediately prior to his or her application for tax credit;

(3) The property for which the credit is claimed must be the legal domicile of the person and occupied more than 183 days of each calendar year;

(4) Before the tax credit or any portion thereof under this section shall be given, the person must first apply for tax relief under any state statute for which he or she is eligible. If the applicant has not applied for tax relief under any state statute because he or she is not eligible, he or she shall so certify by filing on a form acceptable to the Assessor an affidavit testifying to his or her ineligibility;

(5) An application must be filed each year with the Assessor not earlier than January 1 or later than May 15 for the tax credit for the next fiscal year;

(6) The application must include an affidavit stating whether income, individually, if unmarried or jointly if married, exceeds \$16,000. *INCOME* is defined as adjusted gross income, tax exempt interest and realized capital gains, as determined under the Internal Revenue Code of 1954 codified in the U.S. Code at Title 26, as amended, for the calendar year preceding the fiscal year for which a tax credit is claimed. Income shall not include social security benefits. No tax credit shall be given if income exceeds \$16,000; and

(7) No tax credits shall be given under this section to any persons who have delinquent taxes owed to the town.

(C) The tax credit for real property as provided herein shall apply to only the residence itself, the lot on which the residence is located and the improvements thereon.

(D) (1) The Assessor shall determine whether each applying taxpayer is entitled to tax credit under this section and shall compute the amount of tax credit to which each qualified taxpayer is entitled and cause a certificate of tax credit to be issued in a form as to permit the Tax Collector to reduce the amount of tax levied against the taxpayer or issue a tax credit, and make proper record thereof. The tax credit shall be applied proportionately to the tax payments.

(2) (a) The amount of tax credit available to a qualifying taxpayer shall be calculated by the following table:

<i>Income</i>	<i>Tax Credit</i>
\$0 to \$4,000	\$400
\$4,001 to \$8,000	\$300

<i>Income</i>	<i>Tax Credit</i>
\$8,001 to \$12,000	\$200
\$12,001 to \$16,000	\$100

(b) The tax relief herein provided, together with all tax relief benefits obtained from the state pursuant to state law shall not result in a reduction of the taxpayer's total real estate tax by more than 75% of the amount which would be laid against the taxpayer were no tax relief of any kind provided. In the event that all tax relief benefits obtained from the state, together with the benefit provided for by this section result in a reduction of the taxpayer's total real estate tax by more than 75%, then the tax relief provided for by this section shall be reduced by the amount necessary to prevent all tax relief from exceeding the 75% in the aggregate.

(c) If a taxpayer has qualified and received tax relief under the provisions of this section and subsequently becomes disqualified for any reason, he or she shall notify the Tax Assessor on or before May 15 of the year in which he or she becomes disqualified and he or she shall be denied tax relief under this section for the fiscal year and until he or she has again applied and qualified for relief under this section. Any taxpayer who receives a new approval for relief as provided herein shall receive the relief on the basis of the mill rate of the town for the year in which he or she was originally granted the relief.

(E) (1) If any person entitled to the tax credit pursuant to this section dies prior to June 15, unless his or her spouse is otherwise qualified, no tax credit shall be given for the next fiscal year. If the person dies after June 15, the tax credit for which the person applied prior to his or her death shall be granted, but no additional tax credit shall be allowed for his or her interest in the property for any fiscal years thereafter.

(2) If any person entitled to the tax credit pursuant to this section sells the 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 years commencing after the date of the sale of the property, and provided further that the purchaser of the property shall pay the town a prorated share of the tax credit as provided by Conn. Gen. Stat. § 12-81a.

(F) Only one tax credit shall be allowed for each parcel of land eligible for the tax credit under this section. In any case where title to the real property is recorded in the name of the taxpayer or his or her spouse, who are eligible for tax credit, and any other person or persons, the tax amount shall be prorated to allow a tax credit equivalent to the fractional share in the property of the taxpayer or spouse, and if the property is a multiple-family dwelling the credit shall be prorated to reflect the fractional portion of the property occupied by the taxpayer, as provided by state statutes, as they may be amended. Persons not otherwise eligible shall not receive any tax credit.

(G) The total of all tax credits granted under this section shall not exceed for each fiscal year an amount equal to 10% of the total real estate property tax assessed in the town during the preceding fiscal

year; in the event the tax credits given to eligible persons shall be prorated to keep the total amount of town tax relief within the statutory limit.
(Ord. passed 11-5-1987)

§ 31.23 PROPERTY TAX.

(A) *Payment of property tax.* Any property tax due in the town in an amount not in excess of \$100 shall be due and payable in a single payment, in accordance with Conn. Gen. Stat. § 12-144. This will be effective according to Conn. Gen. Stat. § 7-157.

(B) *Property tax under \$5; optional waiver.* Any municipality may by action of its legislative body, waive any property tax due in an amount less than \$5.

(C) *Exempting certain ambulance type vehicles from property tax.* In accordance with Conn. Gen. Stat. § 12-81c, the town hereby adopts an ordinance exempting from personal property taxation any ambulance-type vehicle which is used exclusively for the purpose of transporting any medically and physically incapacitated individual, except any vehicle used to transport any individual for payment. The individual shall apply to the Assessor's Office for the tax exemption. The Assessor's Office shall determine if the applicant's vehicle qualifies for the exemption.

(D) *Right to require form of payment.* Pursuant to Conn. Gen. Stat. § 12-46, the Tax Collector may require that payment of any delinquent property tax applicable to a motor vehicle shall be paid only in cash or by certified check or money order.
(Ord. passed 5-10-1986; Ord. passed 5-28-1987; Ord. passed 12-8-1992; Ord. passed 7-12-2013)

§ 31.24 VOLUNTEER FIRE DEPARTMENT TAX ABATEMENT PROGRAM.

(A) *Establishment; purpose.* The town hereby implements a tax abatement program to reward faithful and courageous active service and to maintain and enhance membership in the Volunteer Fire Department.

(B) *Statutory authority.* The authority for the establishment of the Volunteer Fire Department Tax Abatement Program is pursuant to Conn. Gen. Stat. § 12-81w.

(C) *Benefits.* The real property taxes and/or motor vehicle taxes of each volunteer firefighter determined to be eligible in accordance with this section shall be abated by up to a maximum of \$1,000. Each fiscal year, the Board of Selectmen shall determine the amount of the tax abatement for that fiscal year. The tax abatement shall be applied first to any real property taxes owing to the town and then to any motor vehicle taxes owing to the town. The tax abatement under this section shall be applicable to any real property or motor vehicle of the volunteer firefighter eligible for such abatement, whether such property is owned individually, jointly or as tenants in common with one or more persons. In the event that the eligible member's available abatement amount exceeds the amount of taxes due on the member's eligible property, there shall be no carryover of any credit to the next fiscal year.

(D) *Point system.*

(1) The eligibility of a member of the Volunteer Fire Department for the tax abatement shall be determined by a point system recommended from time to time by the Fire Department's Tax Abatement Committee approved and adopted, and as amended from time to time, by the Board of Selectmen. At the end of this section is the current point system recommended by the Fire Department's Tax Abatement Committee and approved and adopted by the Board of Selectmen.

(2) The Fire Department's Tax Abatement Committee shall be composed of the Fire Chief, the department's President and Ambulance Coordinator, and one person appointed by the Selectmen.

(3) Eligibility point totals shall be based upon the point totals accumulated for the calendar year ending prior to the fiscal year for which the tax abatement would apply.

(E) *Eligibility.* To be eligible to receive an abatement of property taxes, the volunteer firefighter must:

- (1) Be a resident of the town.
- (2) Be an active member of the Volunteer Fire Department who meets all the criteria set forth in the department's by-laws.
- (3) Maintain and keep current certifications.
- (4) Provide a satisfactory physical examination.
- (5) Attend all department mandatory training.
- (6) Have accumulated a minimum of 60 points pursuant to the point system described in division (D).

(F) *Certification of eligibility.* Annually, on or before January 30 of each year, commencing 2011, the Tax Abatement Committee shall submit to the Tax Collector a list of its members who are eligible as defined in division (E). This list shall contain the names, addresses and point totals and signed certifications of:

- (1) Each eligible member certifying to his or her residency and eligibility; and
- (2) Each member of the Tax Abatement Committee certifying to the eligibility of each member on the list for tax abatement.

(G) *Sale, transfer or death.* The sale or transfer of any real or personal property to which an abatement has been applied shall disqualify the property from abatement for the remainder of the then fiscal year on a pro rata basis. In the event of the death of a qualifying member, whether prior to or

subsequent to the fiscal year of the tax abatement, the abatement afforded hereunder shall terminate at the end of the fiscal year for which the abatement applies.

Point System of the BVFD <i>(To be resubmitted yearly for informational purposes)</i>	
Activity	Points
Training	
HazMat awareness/refresher (required)	1
Bloodborne pathogens (required)	1
Airborne pathogens (required)	1
Required EMT-B refresher (25-hour class)	20
Approved courses < 8 hours	4
Approved courses 8-10 hours	5
Approved courses 10-20 hours	10
Approved courses 20-40 hours	20
Approved courses 40+ hours	30
Drills	
Attend/participate (includes ambulance meeting/drills)	3
Organize/lead drill	5
EMT case review	2
Attend/participate in "truck night"	3
Meeting	
Monthly department meetings	3
EMS monthly department meetings	2
Emergency response	
Fire or ambulance call	5
Non-emergency participation	
Chair of a committee or organizing an event	2
Participate in committee/event per meeting (only "duty crew" hours will be counted for fair coverage)	1

Elected offices	
Line or administrative officers	40
Engineers, chaplain, parliamentarian, fire, police coordinator, and the like	20
Discretionary	
At the discretion of the personnel committee	Up to 20
Total points needed annually to qualify for Reward Program	60

(Ord. passed 11-29-2010)