

BE IT ORDAINED BY THE TOWN MEETING OF THE TOWN OF HADDAM:

The ECONOMIC DEVELOPMENT COMMISSION ordinance was changed to the following:

- (a) Number, Qualification and Appointment. The Commission shall be composed of 10 but no less than 7, each of whom shall be an elector of the Town and shall be appointed by the Board of Selectmen (Hereinafter referred to as the "Selectmen"). Except in the case of resignation or removal, each member shall serve until such member's successor has been duly appointed and qualified.
- (b) Appointment and Terms. Upon expiration of the term of any member or replacement, a successor shall be appointed to serve for a full term of three (3) years and may serve as many full three (3) year terms as they may be appointed and qualified for.

This change will become effective fifteen days after publication on August 30, 2002.

ELDERLY AND DISABLED TAX RELIEF PROGRAM

The Electors and citizens qualified to vote at Town Meetings are hereby warned and notified that there will be a Town Meeting held in the Haddam Teen Center, 7 Candlewood Hill Road, Higganum, CT at 7:00 P.M. on Tuesday, November 13, 2001 for the following purpose:

1. To vote on an Ordinance: "TOWN OF HADDAM TAX RELIEF PROGRAM FOR THE ENDERLY AND DISABLED".

Statutory Authority.

This Ordinance is enacted pursuant to Connecticut General Statutes Section 12-129n, as amended.

Definitions.

Eligible taxpayer means any resident taxpayer; owning and occupying as their principal residence real property in the Town of Haddam, who is (1) sixty-five years of age and over, or whose spouse, living with them, is sixty-two years of age or over or (2)

Under age sixty-five and 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, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security provided the resident taxpayer or their spouse under subdivisions (1) or (2) have been taxpayers of Haddam for twenty years immediately preceding their receipt of tax benefits under this Ordinance, and providing that the applicant meets the requirements established herein with respect to maximum allowable qualifying income during the calendar year preceding the year in which application is made for the tax relief provided in this section.

Eligible property means property, which is the principal residence and domicile of the eligible taxpayer, the lot upon which the residence is located, and the appurtenant outbuildings. Benefits will be prorated for partial ownership and for occupancy in a dwelling of up to two dwelling units.

Qualifying Income. The tax relief provided for in the ordinance shall be available to eligible taxpayers and their eligible spouses whose total adjusted gross income for purposes of federal income tax, plus any other income not included in such adjusted gross income (the total of which shall be defined as "qualifying income"), does not exceed the limits as set forth below.

Qualifying income shall be defined as all monies received, unless specifically exempted, and includes wages, bonuses, commissions, fees, self employment income, social security, payment for jury duty, dividends, interest, and annuities, IRA income that is taxable, interest or proceeds from gifts, lottery winnings, rental income, pensions including veterans' and railroad retirement, severance or unemployment compensation, workers' compensation, alimony, and all other sources of income as defined by the Office of Policy and Management. Specifically excluded are Social Security payments specifically for a dependent person, casualty loss reimbursement by insurance companies, gifts, bequests or inheritance (although interest and other income produced by such

gifts, bequest or inheritance must be included), grants for disaster relief, life insurance proceeds and all other exempt sources or income as defined by the Office of Policy and Management. Evidence of such income shall be required, and a signed affidavit shall be submitted to the Assessor when an application for benefits under this Ordinance is filed.

Maximum allowable income means the maximum qualifying income, which a taxpayer and/or taxpayer's spouse, may receive and still be eligible for relief under this chapter. The maximum allowable income for tax relief under this Ordinance is Fifty Thousand (\$50,000) Dollars^{*} per year. Said amount may be amended annually or as recommended by the Board of Finance and adopted by the Board of Selectmen.

** SEE RESOLUTION - NEXT PAGE*

TAX RELIEF:

a. Any eligible taxpayer may apply for and receive either a property tax abatement or property tax deferral for an eligible property upon completion of the application form provided by the Tax Assessor. The applicant may only choose one of the tax relief options. Application for tax relief (either abatement or deferral) shall be made between February 1st and May 15th. Applications must be refilled and approved every year for tax deferral and every two years for tax abatement.

b. All eligible taxpayers or their spouse, who may qualify for tax relief under Sections 12-129b to 12-129d, inclusive, and/or 12-170aa of the Connecticut General Statutes must apply for and be included, if qualified, in such program or programs as a condition precedent to qualifying for and receiving benefits under this Ordinance.

c. At no time shall property tax relief be granted if there are past due taxes on any property of the taxpayer including motor vehicles and personal property.

d. At no time shall property tax relief be granted if taxes abated or deferred in the previous years, in addition to the then current year, will equal or exceed the then assessed value of the subject property.

e. The total abatement of property tax revenue, based upon an estimate in any tax year by the Board of Finance, which may be granted in such tax year pursuant to the provisions of this Ordinance shall not exceed an amount equal to ten (10%) per cent of the total real property tax assessed in the preceding tax year.

f. No such property tax relief together with any relief received by any eligible taxpayer under the provisions of Connecticut General Statutes Sections 12-129b to 12-129d, inclusive, 12-129h, and 12-170aa, shall exceed, in the aggregate the total amount of the tax which would, except for said statutory section, be laid against the eligible taxpayer.

g. The Town will lien the subject property for the amount of any deferral granted, and may establish a lien on such property in the amount of the relief granted. And in the event the total amount of property tax relief with respect to any eligible taxpayer as provided by this Ordinance, when combined with any tax relief for which such eligible taxpayer may be eligible in accordance with sections 12-129b to 12-129d, inclusive, or 12-170aa, exceeds in the aggregate seventy-five (75%) percent of the property tax for which such taxpayer would be liable but for the benefits under this Ordinance and any of the sections mentioned above in this subsections, the Town will establish a lien on such property in the amount of the total tax relief granted. Such lien shall have priority in the settlement of such person's estate.

h. If a qualifying taxpayer owns the eligible property jointly with a non-spouse, tax relief under this Ordinance will be proportionate to the taxpayer's interest in the property.

i. If property is held in trust for a person who would otherwise qualify for tax relief under this Ordinance, the tax relief may still be granted if the eligible taxpayer is the primary beneficiary of the trust and otherwise meets all the other requirements under this Ordinance. Under these circumstances, a true copy of the Trust Instrument shall accompany the applications for relief. The Trust Instrument shall be reviewed and approved by Town Counsel prior to approval of the application by the Assessor.

j. The total amount of tax relief available under this Ordinance, when combined with such property tax relief for which such taxpayer may be eligible in accordance with Section 12-129b to 12-129d, inclusive, or 12-170aa of the Connecticut General Statutes, shall not exceed in aggregate of 75% of the property tax for which such taxpayer would be liable but for the benefits under this Ordinance and the state tax relief programs mentioned above in this subsection. If the aggregate amount of such state and local benefits exceeds said 75% of taxes otherwise due, then the amount of the benefit available under this Ordinance shall be reduced so as to be equal to the difference between the abatement afforded by such state programs and 75% of the taxes laid against the taxpayer for such real property. If benefits received under state programs exceed said 75% of the total taxes otherwise due, no tax benefit shall be available under this Ordinance.

k. This ordinance shall be interpreted and applied in a manner that compliments and is consistent with existing state tax relief programs. The policies and interpretations adopted by the Office of Policy and Management in construing state tax relief programs shall be utilized in interpreting and applying the provision of this ordinance.

l. This program shall be funded as needed by the annual budget.

m. Approved applications will be recorded on the land records by the Tax Collector.

TAX DEFERRAL

If the Tax Assessor approves the property tax deferral application, fifty percent (50%) of the property taxes shall be deferred annually.

If the Tax Assessor approved the property tax abatement application, an abatement of Five Hundred (\$500) Dollars for a single eligible taxpayer and Seven Hundred Fifty (\$750) Dollars for married eligible taxpayers will occur.

TERMINATION OF BENEFITS

Any benefits accruing pursuant to this Ordinance under the tax abatement program shall cease immediately upon the death of the eligible taxpayer, provided the eligible taxpayer's spouse does not qualify for relief under this Ordinance, and shall be prorated for the year in which the taxpayer dies. If the taxpayer is utilizing the tax deferral program, upon the death of the eligible taxpayer, provided the eligible taxpayer's spouse does not qualify for relief under this chapter, interest at the statutory rate shall be assessed from the date of death of the eligible taxpayer to continue in effect until the property is transferred.

FALSE STATEMENT

The penalty for filing an application containing any false statements of any kind shall be the refund by the taxpayer of all credits in property taxes, together with interest at the rate of eighteen (18%) percent per annum.

RIGHT OF APPEAL

Any person aggrieved by the action of the Assessor in determining the amount of relief or in disapproving any such application under this ordinance may appeal to the Board of Selectmen, in writing, within ten (10) days after the date of the written notification of the Assessor on such application. The Board of Selectmen shall promptly consider such appeal and may grant or deny the relief requested, or make such other modifications necessary to comply with the ordinance.

Effective date December 1, 2001.

Town of Haddam
Office of the First Selectman



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CERTIFIED RESOLUTION

Be It Resolved that it is in the best interest of the Town of Haddam to increase the maximum allowable Qualifying Income for tax relief under the Ordinance entitled: "ELDERLY TAX RELIEF STABILIZATION PROGRAM", to the amount of Fifty Five Thousand (\$55,000.00) Dollars.

Except as amended by this Resolution, all remaining terms and conditions of the ELDERLY TAX RELIEF STABILIZATION PROGRAM remain in full force and effect.

I, Anna D. Riebold, Assistant Town Clerk of the Town of Haddam, do hereby certify this to be a true copy of the resolution duly adopted by the Board of Selectmen at their meeting on May 22, 2013, and that the said resolution has not been rescinded, amended or altered in any way, and that it remains in full force and effect.

Anna D. Riebold, asc
Anna D. Riebold, Asst. Town Clerk

June 18, 2013
Date