

Town Of Monroe

Elderly & Disabled Tax Relief Programs

The Town of Monroe has adopted an ordinance allowed by state law to provide tax relief to elderly and disabled residents.

Qualifications

Applicants must:

1. Be 65 years of age or older or totally disabled. Surviving spouse must be at least 62 years of age to continue benefit. Only one benefit allowed per household.
2. Be totally disabled (proof required in the form of **Notice of Award Letter** or **TPQY** from Social Security Administration) Benefit is removed when the disabled applicant is deceased.
3. Must be resident one year preceding Grand List of October.
4. Own (or have life use) and occupy the property as their legal domicile for which taxes are paid to the Town of Monroe. Occupy principle residence more than 183 days a year.
5. Qualifying income must not exceed \$60,000 per household whether single or married.
6. Proof of income requires a completed federal tax return along with Social Security 1099's. Following approval of the initial application by the Assessor's Office the applicant must file biennially. It is the responsibility of the applicant to notify the assessor's office of any change in their income.

Partial ownership applicants will receive the benefit equal to the percentage of ownership e.g. if 50% ownership receives 50% of benefit.

Filing period is February 1 through May 15.
Call the Assessor's Office to schedule an appointment to apply.

Failure to file constitutes cause for removal from the program.

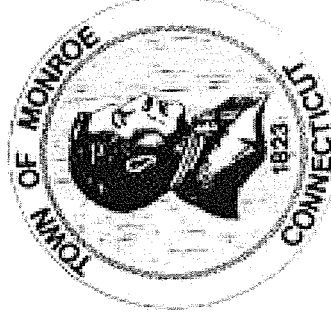
Tax Relief Programs

For

Elderly & Disabled

State of Connecticut

Town of Monroe



Assessor's Office

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State of Connecticut

Tax Relief Programs

Introduction

An exemption is a reduction in an approved applicant's real or personal property (motor vehicle) assessment administered by the Town Assessor in which the applicant resides. Residency and ownership must be established on or before the assessment date, October 1st. You must provide exemption eligibility on or before the assessment date, unless a later date is noted.

The following programs administered by the Town of Monroe Assessor's Office

Elderly and Disabled Tax Relief Program

Tax credit is only for property of residence. Credit based on a graduated income scale.

Requirements:

1. Own or have life use and reside at property as of October 1 the year before applying.
2. Resident of and living in Connecticut for one year.
3. Applicant or spouse 65+ years of age or 100% disabled per The Dept of Social Security or a 50+ year old surviving spouse.
4. File application with the local Assessor Office February 1st to May 15th. Call to schedule an appointment to apply.
5. Proof of income requires a completed Federal Tax Return and Social Security annual statement of benefits form 1099. Following approval of the initial application, the applicant must file biennially. It is the responsibility of the applicant to notify the Assessor's Office of any change in income.

Note: Qualifying income limits change periodically.

Tax Exemption for Blind Persons

State law provides an assessment reduction of 3,000 for blind property owners.

Requirements:

1. An applicant must meet the definition of blind set forth in Connecticut General Statute 12-92; and
2. Provide proof of blindness such as a certification by a qualified doctor.
3. Filing deadline October 1st

Tax Exemption for Disabled Persons

State law provides an assessment reduction of 1,000 for permanently and totally disabled property owners.

Requirements:

1. Qualified as permanent and totally disabled by Social Security or other Federal, State or local retirement program
2. Provide proof of total disability to the assessor, award letter.
3. Filing deadline October 1st.

Renters Rebate Program

In order to receive a Renters Rebate:

1. Must file an application annually with the Town of Monroe between April 1 and October 1.
2. The applicant or the spouse must be 65 years of age or older or be 100% disabled (per Social Security) or be 50 and be a surviving spouse.
3. Must have lived in Connecticut for one year.
4. Thirty-five percent of applicant's annual rent must exceed 5% of the applicant's annual income. (Must not exceed State income guidelines.)
5. A federal income tax form must be provided along with SSA 1099s. In addition, rent and utility payments made in the previous calendar year must be provided.

CITY/TOWN OF MONROE (085)

Income Limits for Local Elderly Homeowners' Benefits for 2013 1ST

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Income Above	Income Below	Married Ben%	Single Ben%	Married Max\$	Single Max\$	Married Min\$	Single Min\$
\$0	\$23,600	13%	13%	\$1,300	\$1,300	\$0	\$0
\$23,600	\$32,700	12%	12%	\$1,200	\$1,200	\$0	\$0
\$32,700	\$47,376	10%	10%	\$1,000	\$1,000	\$0	\$0
\$47,376	\$55,850	8%	8%	\$800	\$800	\$0	\$0
\$55,850	\$60,000	5%	5%	\$500	\$500	\$0	\$0

Chapter 470

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[HISTORY: Adopted by the Town Council of the Town of Monroe as indicated in article histories. Amendments noted where applicable.]

ARTICLE I

Relief for Elderly and Permanently Disabled

[Adopted 6-12-1980 (Ch. 97, Art. I of the 1976 Code); amended 4-9-1990; 5-1-2000; 6-9-2003; 12-10-2007]

§ 470-1. Legislative authority.

The Town of Monroe, acting herein by its legislative body upon recommendation of the Board of Finance, hereby enacts tax relief for the elderly and permanently disabled pursuant to § 12-129n of the Connecticut General Statutes for eligible residents of the Town of Monroe, commencing July 1, 1980, and each fiscal year thereafter.

§ 470-2. Applicability.

Any person who owns real property in the Town of Monroe and who is liable for the payment of real property taxes thereon and who meets the requirements of this article shall be entitled to tax relief hereunder. Said tax relief shall apply only to a principal residence, including a dwelling and dwelling lot, pursuant to § 12-129n of the Connecticut General Statutes and this article.

§ 470-3. Eligibility requirements.

- A. An applicant for tax relief or his or her spouse living with said applicant must be 65 years of age or over on or before December 31 of the year preceding the year of application for relief, or 60 years of age or over and the surviving spouse of a taxpayer who has qualified pursuant to this article at the time of his or her death, or said applicant must be under age 65 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, including the Railroad Retirement Act and any government-related teachers' retirement plan, in which

requirements with respect to qualifications for such permanent total disability are comparable to such requirements under social security. **[Amended 8-24-2009]**

- B. An applicant must have been a taxpayer of the Town of Monroe for at least one year immediately preceding the receipt of tax relief under this article. The real property for which application for tax relief may be made must be the legal domicile and principal

residence of such applicant, and said property must be occupied for more than 183 days of each fiscal year as a residence by such applicant.

- C. Any application under this article shall be subordinate to any other tax relief and exemption available to the applicant pursuant to state statutes under which the Town of Monroe is eligible for reimbursement from the State of Connecticut.
- D. An applicant must meet the income criteria of § 470-5E of this article.

§ 470-4. Application requirements.

In order to obtain tax relief on real property taxes as herein provided, an applicant must file an application for tax relief with the Tax Assessor of the Town of Monroe, who shall process and make a decision on the application. Said application shall be filed not later than May 15 to obtain tax relief for real property tax bills coming due and payable for the two years commencing July 1 of the year of application, with filing of subsequent applications for tax relief required biennially thereafter. Notwithstanding the preceding sentence, an applicant receiving one kind of tax relief pursuant to this article may elect to apply for a different kind hereunder in any year. Applications shall be in a form approved and acceptable to the Tax Assessor of the Town of Monroe. A statement of income shall be required which, in the case of an application for a tax benefit under § 470-5B, shall include copies of prior year federal income tax returns. Any falsification of information required in any such application shall result in a denial or revocation of tax relief with respect to such applicant and/or repayment and recapture by the Town of Monroe of any tax relief granted the applicant pursuant thereto.

§ 470-5. Determination of tax relief.

- A. The total of all tax relief granted under the provisions of this article shall not, in any fiscal (taxable) year, exceed 2% of the total real property tax assessed on all real estate in the Town of Monroe in the preceding fiscal year. In any year where total benefits exceed 2%, benefits will be prorated to bring the total down to 2%. If the total of all tax relief in any fiscal year exceeds 1.85% of the total real property tax assessed on all real estate in the Town of Monroe, there shall be an automatic review of the program. Notwithstanding the foregoing, the program shall be reviewed every two years.
- B. Tax relief under this article may be in the nature of a tax credit or a tax freeze, but not both, applied in the same year. An applicant may seek to freeze a tax credit obtained the preceding year until the Grand List of 2007. No application for a tax freeze will be accepted on the Grand List of 2007 or any year following. Notwithstanding the foregoing, nothing contained herein shall abrogate any tax freeze granted prior to the Grand List of 2007 provided that the applicant otherwise meets eligibility requirements.
- C. Where title to real property is recorded in the name of an applicant hereunder and any person or persons other than a spouse living with the applicant, such tax relief as may be granted under this article shall be prorated to allow tax relief equivalent to only the fractional share in the property of such applicant and spouse, and such other person or persons, if not independently eligible, shall not receive any tax relief hereunder.

D. Any person granted tax relief pursuant to this article who sells the property on which tax relief is granted or otherwise becomes ineligible for tax relief hereunder shall not be allowed any tax relief respecting said property following the date of sale or event causing ineligibility, and the ineligible taxpayer or the purchaser, his heirs, successors or assigns, as the case may be, shall pay real estate taxes to the Town of Monroe based upon the property's normal full assessment value, or any lesser assessment allowed by law, from such date. In the case of a sale, § 12-81a of the Connecticut General Statutes shall apply.

E. Income criteria.

- (1) In the case of an application for a tax credit under the State Elderly and Totally Disabled Tax Relief Program, qualifying incomes and corresponding tax credits shall be in the same amounts as qualifying incomes and corresponding tax reductions established by the Office of Policy and Management pursuant to Connecticut General Statutes § 12-170aa et seq., as amended. Tax credits granted pursuant to this article shall be equally divided between and credited to each payment period.
- (2) In the case of an application for a tax credit directly to the Town of Monroe, qualifying incomes and corresponding tax reductions shall be listed as per the table below:

Income Range	Tax Reduction as a	
	Percentage of Property	Maximum Tax
	Tax	Reduction Per Year
\$0 to \$18,600	13%	\$1,300
\$18,601 to \$27,700	12%	\$1,200
\$27,701 to \$42,376	10%	\$1,000
\$42,377 to \$50,850	8%	\$800
\$50,851 to \$55,000	5%	\$500

The above table shall become effective on the Grand List of October 2007. Tax credits granted pursuant to this article shall be equally divided between and credited to each payment period.

- (3) In the case of an application for a tax freeze, the qualifying incomes shall be less than or equal to the highest income level per category of taxpayer that would qualify for tax relief pursuant to Connecticut General Statutes § 12-170aa et seq., as amended. Effective on the Grand List of October 1, 1989, any applicant granted a tax freeze under this article shall be entitled to pay his or her taxes in the same amount due the immediately preceding year, or any current lesser amount properly billed, with the exception that any revaluation tax credit will not be used in the determination of the base year tax. Effective on the Grand List of October 2007, no further applications for a tax freeze will be accepted. Notwithstanding the foregoing, nothing contained herein shall abrogate any tax freeze granted prior to

the Grand List of 2007 provided that the applicant otherwise meets eligibility requirements.

- F. No tax relief hereunder, together with any relief received by any such applicant under the provisions of other applicable real property tax relief benefits provided by law, shall exceed in the aggregate 75% of the tax that would, except for all of said relief, be laid against the applicant.

§ 470-6. Senior citizen and permanently disabled tax deferral; appeals.

A. Tax deferral.

- (1) Effective on the Grand List of October 1, 1989, any person unable to pay his or her current taxes for the subject real estate and who does not obtain deferred collection status pursuant to § 12-174 of the Connecticut General Statutes may file an application for tax deferral with the Tax Collector of the Town of Monroe. Said application shall be in a form approved and acceptable to the Tax Collector, which shall include an affidavit showing in detail the existence of unusual financial or other circumstances which justify deferring collection of the tax laid upon such real estate.
- (2) The Tax Collector shall proceed and make decisions on applications for tax deferral pursuant to Connecticut General Statutes § 12-129n and this article. Any falsification of information required in any such application shall result in a denial or revocation of tax deferral.
- (3) In the event that an application for tax deferral is approved in accordance with Subsection A(2), above, the Tax Collector shall cause a certificate continuing the lien set forth in Connecticut General Statutes § 12-172 to be placed upon the subject real estate pursuant to Connecticut General Statutes § 12-175. Any such lien recorded in the land records of the Town of Monroe for more than 15 years shall be invalid in accordance with Connecticut General Statutes § 12-175, unless an action of foreclosure has been commenced during such period of 15 years and a notice of lis pendens filed for record.
- (4) The Tax Collector shall keep a record of all liens continued in accordance with Subsection A(3) above so that they may be distinguished from other liens normally filed under Connecticut General Statutes § 12-175. Liens continued pursuant to a grant of tax deferral may not be enforced until the earlier of 12 years from the date the tax was originally due or the date the applicant dies, sells the real estate subject to the lien, voluntarily or involuntarily transfers his or her interest in the real estate subject to the lien, or becomes able to pay the tax owed, as determined by a material improvement in the financial or other circumstances such applicant listed in the application required by Subsection A(1) above.
- (5) Except with respect to enforcement and recordkeeping pursuant to Subsection A(4) above, liens continued in accordance with a grant of senior citizen tax deferral shall be deemed liens continued pursuant to Connecticut General Statutes § 12-175 and shall retain the same priority as such liens.

- B. Applicants who are aggrieved by decisions of the Tax Assessor pursuant to this article shall have the right to appeal to the Board of Assessment Appeals. Applicants who are aggrieved by decisions of the Tax Collector pursuant to this article shall have such rights as are provided by §§ 12-129, 12-154 and 12-170 of the Connecticut General Statutes or as otherwise provided by law.²

ARTICLE II

Solar Heating Exemption

[Adopted 9-10-1981 (Ch. 97, Art. II of the 1976 Code)]

§ 470-7. Authorization for exemption. [Amended 10-25-1982]

The Town of Monroe hereby authorizes a property tax exemption for solar energy systems as set forth in § 12-81(56), (57), (62) and (63) of the Connecticut General Statutes.

ARTICLE III

Exemption for Ambulance-Type Vehicles

[Adopted 10-11-1988 (Ch. 97, Art. III of the 1976 Code)]

§ 470-8. Grant of exemption; exceptions.

The Town of Monroe hereby authorizes, as set forth in § 12-81c of the Connecticut General Statutes, a personal property taxation exemption for any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual. Any such vehicle used to transport any such individual for payment shall not receive such exemption.

ARTICLE IV

Tax Abatement Program

[Adopted 11-27-1995 (Ch. 97, Art. IV of the 1976 Code)]

§ 470-9. Purpose.

- A. The purpose of the ordinance codified in this article is to establish a tax abatement program for the Town pursuant to which the Town, acting by the Town Council, may consider and act upon a request by a party who:
- (1) Owns or proposes to acquire an interest in real property within the Town; or
 - (2) Has or proposes to acquire a leasehold interest in real property within the Town (an "eligible party") for a tax abatement as authorized by and in accordance with the provisions of § 12-65b(a) et seq. of the Connecticut General Statutes, as amended.
- B. A tax abatement may be considered by the Town Council in the following cases:

2. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

- (1) Projects for the construction of new commercial/industrial/office facilities; and
 - (2) Renovation or improvement to existing commercial/industrial/office facilities where the project will result in an increase in the assessed value of the property (an "eligible project").
- C. No tax abatement shall be considered or granted with respect to the purchase of an existing building or parcel of real property.

§ 470-10. Procedures.

- A. Any eligible party proposing an eligible project may apply to the Town for a tax abatement pursuant to this article. Applications may be submitted to the First Selectman pursuant to such application forms and procedures as are determined by the First Selectman. The application shall include the following information:
- (1) The name and address of the eligible party, including, without limitation, the owners or principals of any entity which is an applicant.
 - (2) A description of the eligible project, including surveys, plans and specifications thereof.
 - (3) Evidence of the applicant's qualifications to complete the eligible project and proof of the eligible party's financial responsibility to see the project to completion.
 - (4) Such other information as the First Selectman shall deem necessary or appropriate, including, without limitation, any information requested to be included in the application by the Tax Abatement Review Committee.
- B. Upon receipt of a completed application, including all required information, the First Selectman shall forthwith refer the application to the Tax Abatement Review Committee.

§ 470-11. Tax Abatement Review Committee. [Amended 6-20-1996]

- A. The Tax Abatement Review Committee (the "Review Committee") shall be established by the Town Council and shall consist of five members designated as follows:
- (1) The First Selectman.
 - (2) The Chairman of the Monroe Economic Development Commission.
 - (3) The members of the Monroe Town Council Legislative and Administrative Committee.
- B. The Director of Finance and the Tax Assessor of the Town shall be ex officio members of the Review Committee.
- C. The Review Committee shall consider and review each application for a tax abatement referred to it hereunder. Such review and consideration shall include, without limitation, the following:

- (1) The Review Committee may, but shall not be required to, hold a public hearing with respect to any such application.
 - (2) The Review Committee shall investigate and determine that the applicant is an eligible party and that the application relates to an eligible project.
 - (3) The Committee shall investigate and determine the public benefits resulting from the project, including, without limitation, job generation, increase in the Grand List, etc.
- D. Upon completion of its review of each application, the Review Committee shall forthwith prepare and deliver to the Town Council its report (the "Review Committee report"). The Review Committee report shall set forth the findings and recommendations of the Review Committee, consistent with the Connecticut General Statutes, together with supporting reasons.
- E. The Review Committee may establish policies and procedures to carry out its duties hereunder, including processing and reviewing applications.

§ 470-12. Town Council action.

The Town Council shall consider and act upon each application for tax abatement hereunder submitted to it by the Review Committee. The Town Council shall consider the Review Committee report and such other information as the Town Council shall deem appropriate. The Town Council shall be required to hold a public hearing on any such application. After consideration, the Town Council may:

- A. Deny the application; or
- B. Approve the application with or without conditions as it shall deem appropriate and set forth the amount of tax abatement and the conditions thereof.

ARTICLE V

Abatement For Emergency Medical Services Personnel [Adopted 3-25-2002]

§ 470-13. Abatement authorized.³

Each volunteer EMS personnel of the Town of Monroe who has served as a volunteer for the Town of Monroe and who meets the requirements for active membership as established by the Monroe Emergency Medical Services Commission shall have any real and/or motor vehicle property taxes owed to the Town of Monroe by such EMS personnel abated in an amount equal to the lesser of the total amount of real and/or motor vehicle property taxes owed to the Town of Monroe for such fiscal year, as follows:

3. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

- A. For the first two years of active service: \$500.
- B. For the third and fourth years of active service: \$750.
- C. For five years of service or more: \$1,000.

§ 470-14. Eligibility.

- A. To be eligible for the tax abatement pursuant to this article for any fiscal year, an eligible EMS volunteer shall, on or before April 30, prior to such fiscal year, present a written statement certified to by the Chairman of the EMS Commission, which statement shall include the name and address of said volunteer, the number of monthly and yearly hours required for consideration as an active member, any other requirements for active membership established by the EMS Commission, whether said person has met those requirements for the past calendar year, and the total number of years in which said volunteer met the requirements for active duty for the Town of Monroe.
- B. Each EMS volunteer of the Town of Monroe who has served as a volunteer for the Town of Monroe and who meets the requirements for veteran or life membership as established by the Monroe EMS Commission but who is not concurrently an active member as defined in Subsection A shall have any real and/or motor vehicle property taxes owed to the Town of Monroe by such EMS volunteer abated in the amount of \$150 for veteran members and \$300 for life members, provided that said amount does not exceed the total amount of real and/or motor vehicle property taxes owed to the Town of Monroe for such fiscal year, after any and all other applicable abatements and/or tax relief benefits. In no event shall any EMS volunteer be deemed a life member by his/her respective department unless he/she has served at least 25 years as an EMS volunteer in the Town of Monroe, nor shall an EMS volunteer be deemed a veteran member unless he/she has served at least 15 years as an EMS volunteer in the Town of Monroe. If an EMS volunteer is both a veteran or life member and an active member simultaneously, the active member benefit shall apply. [Added 2-28-2011]

§ 470-15. Application of abatement. [Amended 6-14-2007]

- A. The tax abatement under this article shall be applied first against any real property taxes owing to the Town of Monroe and then against motor vehicle taxes owing to the Town of Monroe. In no event will the tax abatement, in combination with other tax benefits for which the volunteer may be eligible, exceed the volunteer's total tax obligation to the Town of Monroe.
- B. If the eligible EMS volunteer resides in a town or municipality other than Monroe, he/she is still eligible to receive the tax credit, which shall be issued by the Town of Monroe in check form, payable to the town or municipality in which the EMS volunteer resides, solely for the purposes of tax abatement. The tax abatement under this article shall be applied first against any real property taxes owing to said town or municipality and then against motor vehicle taxes owing to said town or municipality. In no event will the tax abatement, in combination with other tax benefits for which the volunteer may be eligible, exceed the volunteer's total tax obligation to said town or municipality. Proof of

taxes due and payable to said town or municipality may be required by the Town of Monroe before a check is issued.

§ 470-16. Records. [Amended 6-14-2007]

The Finance Department of the Town of Monroe shall maintain a record of all taxes abated in accordance with this article.

§ 470-17. Applicability. [Amended 6-14-2007]

The tax abatement under this article shall be applicable for any real property or motor vehicle of volunteer EMS personnel eligible for such abatement, whether such property is owned individually, jointly, or as tenant in common with one or more other persons. Moreover, it shall also be applicable to any taxes incurred by EMS volunteers as a result of the lease of a motor vehicle.

§ 470-18. When effective.

This article shall take effect and shall be applicable to taxes owing beginning with taxes on the Grand List of October 1, 2001, after publication in accordance with Chapter II, § 6 of the Town Charter.

**ARTICLE VI
Abatement for Volunteer Firefighters
[Adopted 1-13-2003]**

§ 470-19. Abatement authorized.

- A. Each volunteer firefighter of the Monroe, Stepney, and Stevenson Fire Departments (hereinafter collectively referred to as "firefighters" or "volunteer firefighter personnel") of the Town of Monroe who has served as a volunteer for the Town of Monroe and who meets the requirements for active membership as set forth below in Subsection B shall have any real and/or motor vehicle property taxes owed to the Town of Monroe by such firefighter abated in an amount equal to the lesser of the total amount of real and/or motor vehicle property taxes owed to the Town of Monroe for such fiscal year, after any and all other applicable abatements and/or tax relief benefits, as follows: **[Amended 8-24-2009]**
- (1) For the first two years of active service: \$500.
 - (2) For the third, fourth and fifth years of active service: \$750.
 - (3) For more than five years of service: \$1,000.
- B. A firefighter shall be considered an active member if he or she:

- (1) Attends six monthly business meetings;
 - (2) Attends 12 training drills;
 - (3) Responds to 15% of the alarms of his/her company; and
 - (4) Meets the physical examination, CPR training and bloodborne pathogen training requirements for his/her company.
- C. Each volunteer firefighter of the Monroe, Stepney, and Stevenson Fire Departments (hereinafter collectively referred to as "volunteer firefighters" or "volunteer firefighter personnel") of the Town of Monroe who has served as a volunteer for the Town of Monroe and who meets the requirements for veteran or life membership as established by the Chiefs of the Monroe, Stepney, and Stevenson Fire Departments but who is not concurrently an active member as defined in Subsection B shall have any real and/or motor vehicle property taxes owed to the Town of Monroe by such firefighter abated in

the amount of \$150 for veteran members and \$300 for life members, provided that said amount does not exceed the total amount of real and/or motor vehicle property taxes owed to the Town of Monroe for such fiscal year, after any and all other applicable abatements and/or tax relief benefits. In no event shall any firefighter be deemed a life member by his/her respective department unless he/she has served at least 25 years as a firefighter in the Town of Monroe, nor shall a firefighter be deemed a veteran member unless he/she has served at least 15 years as a firefighter in the Town of Monroe. If a firefighter is both a veteran or life member and an active member simultaneously, the active member benefit shall apply.⁵

§ 470-20. Eligibility.

To be eligible for the tax abatement pursuant to this article for any fiscal year, an eligible volunteer firefighter shall on or before April 30 prior to such fiscal year present to the Tax Assessor a written statement certified to by the Chief of his/her department, which statement shall include the name and address of said volunteer, the requirements for active membership established by those departments, and whether said person has met those requirements for the past calendar year, and the total number of years in which said volunteer met the requirements for active status for the Town of Monroe. An eligible volunteer firefighter who has attained life or veteran status shall present to the Tax Assessor a written statement from the Chief of his/her department certifying the name and address of said volunteer and his/her status as such a life or veteran member of the department.

§ 470-21. Application of abatement.

- A. The tax abatement under this article shall be applied first against any real property taxes owing to the Town of Monroe and then against motor vehicle taxes owing to the Town of Monroe. In no event will the tax abatement, in combination with other tax benefits for which the volunteer may be eligible, exceed the volunteer's total tax obligation to the Town of Monroe.
- B. If the eligible firefighter resides in a town or municipality other than Monroe, he/she is still eligible to receive the tax credit, which shall be issued by the Town of Monroe in check form, payable to the town or municipality in which the firefighter resides, solely for the purposes of tax abatement. The tax abatement under this article shall be applied first against any real property taxes owing to said town or municipality and then against motor vehicle taxes owing to said town or municipality. In no event will the tax abatement, in combination with other tax benefits for which the firefighter may be eligible, exceed his/her total tax obligation to said town or municipality. Proof of taxes due and payable to said town or municipality may be required by the Town of Monroe before a check is issued. [Amended 6-14-2007]

5. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. II).

§ 470-22. Records.

The Finance Department of the Town of Monroe shall maintain a record of all taxes abated in accordance with this article.

§ 470-23. Applicability.

The tax abatement under this article shall be applicable for any real property or motor vehicle of volunteer firefighter personnel eligible for such abatement, whether such property is owned individually, jointly, or as tenant in common with one or more other persons. Moreover, it shall also be applicable to any taxes incurred by volunteer firefighters as a result of the lease of a motor vehicle.

§ 470-24. When effective.

This article shall take effect and shall be applicable to taxes owing beginning with taxes on the Grand List of October 1, 2002, after publication in accordance with Chapter II, § 6 of the Town Charter.

ARTICLE VII
Relief for Veterans and Surviving Spouses
[Adopted 1-13-2003]

§ 470-25. Additional exemption for veteran.

Any veteran eligible for a property tax exemption under Connecticut General Statutes § 12-81(19) shall be entitled to an additional property tax exemption applicable to the assessed value of his/her property in the amount of \$5,000, provided that said veteran's qualifying income does not exceed the applicable amount under § 12-811 of the Connecticut General Statutes.

§ 470-26. Additional exemption for surviving spouse.

Any veteran's surviving spouse eligible for a property tax exemption under Connecticut General Statutes § 12-81(22) shall be entitled to an additional property tax exemption applicable to the assessed value of his/her property in the amount of \$5,000, provided that said surviving spouse's qualifying income does not exceed the applicable amount under § 12-811 of the Connecticut General Statutes.

§ 470-27. Application for additional exemption.

Any such veteran or spouse submitting a claim for such additional exemption shall be required to file an application, on a form prepared for such purpose by the Assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided that when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of § 470-28. Each such application shall include a copy of such veteran's or

spouse's federal income tax return or, in the event that such a return is not filed, such evidence related to income as may be required by the Assessor for the tax year of such veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

§ 470-28. Continuation of exemption.

Any person who has submitted application and been approved in any year for the additional exemption under § 470-25 or 470-26 shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Assessor shall notify, in writing, each person presumed to be qualified pursuant to this section. If any such person has qualifying income in excess of the maximum allowed under said § 470-25 or 470-26, such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to the exemption improperly taken.

§ 470-29. When effective.

This article shall take effect and shall be applicable to taxes owing beginning with taxes on the Grand List of October 1, 2002, after publication in accordance with Chapter II, § 6 of the Town Charter.

ARTICLE VIII
Commercial Tax Abatement
[Adopted 12-4-2008]

§ 470-30. Purpose.

In an effort to attract, retain and expand businesses, the Town of Monroe has adopted this tax incentive policy in accordance with Connecticut General Statutes § 12-65b. This policy establishes a tax incentive program for the Town and allows the Town to enter into written agreements with the owners and/or lessees of certain real and/or personal property located within the Town of Monroe in order to fix tax assessments of real and/or personal property in the manner set forth by this policy.

§ 470-31. Eligibility.

- A. In accordance with the provisions of Connecticut General Statutes § 12-65b, the Town Council may enter into written tax agreements with owners and/or lessees of real and/or personal property.
- B. Only legally existing uses, businesses relocating to the Town, new business development and business expansion in a commercial or industrial zone for such purposes by the Planning and Zoning Commission are eligible to participate in a tax incentive program

under this policy. Home occupations (as defined by the Monroe Zoning Regulations) and all other land uses are not eligible to participate in a tax incentive program under this policy.

- C. Application for tax abatement must be made within six months of receipt of Town of Monroe certificate of occupancy or use of building.
- D. Consideration may be given to those applicants who incorporate environmentally friendly ("green") improvements.
- E. Any applicant who is delinquent in any taxes, interest or liens that are due to the Town shall be ineligible to enter into any such tax agreement under this policy until such delinquencies or liens are remedied.

§ 470-32. Abatement schedule.

- A. The Town Council may enter into a tax agreement with any party owning or proposing to acquire an interest in real and/or personal property in the Town of Monroe fixing the assessment of the real and/or personal property which is the subject of the agreement and all improvements thereon or therein and to be constructed thereon or therein, subject to the cost of the project improvements exceeding the following thresholds:

Tax Abatement Schedule under C.G.S. § 12-65b

Cost of Improvements	Abatement	Term (years)
\$10 million+	Up to 50% of increased assessment	Up to 7
\$5 million+	Up to 30% of increased assessment	Up to 7
\$3 million+	Up to 20% of increased assessment	5 to 7
\$500,000+	Up to 30% of increased assessment	Up to 3
\$100,000+	Up to 20% of increased assessment	Up to 3
\$25,000+	Up to 50% of increased assessment	Up to 3

- B. This table lists the minimum value of an improvement that qualifies a project for abatement, the maximum abatement amount and the maximum abatement period. The Town Council shall determine the specific abatement for each project based upon the benefits to the Town.

§ 470-33. General requirements.

- A. The Town Council may enter into a tax agreement under this policy only if the agreement will:
- (1) Cause a business to locate in the Town;
 - (2) Cause a business to replace, construct, expand or remodel existing buildings;
 - (3) Cause a business to construct new buildings;
 - (4) Cause an increase in employment opportunities; or
 - (5) Preserve existing employment opportunities.
- B. If the applicant is a tenant or if an owner is applying on behalf of a tenant, tax benefits shall be reflected in the lease and shall be so demonstrated to the Town.

§ 470-34. Application procedure.

Any eligible owner and/or lessee may apply under this policy in writing to the Economic Development Coordinator on application forms provided by the Economic Development Office. The applicant shall provide all required information in sufficient detail to allow the Town to determine costs and benefits associated with the implementation of a requested tax agreement.

- A. Upon receipt of the completed application, the Economic Development Coordinator shall refer the application to the Tax Incentive Program Review Committee members as follows: the First Selectman, Finance Director, Assessor, and Economic Development Commission designee. Each application shall be reviewed for appropriateness. After thorough review and within 30 days of receipt of the application, the recommendation, along with a written analysis, shall be referred to the Town Council and its Legislative and Administrative Committee.
- B. The Town Council, in its sole discretion and after having held at least one public hearing, shall approve, approve with modifications or conditions or deny the application within 60 days from the date of the first regularly scheduled meeting at which the referral appears on the Council's agenda. Granting of the tax abatement shall be subject to a majority vote of the Town Council. The Council's decision shall be based upon the Connecticut General Statutes, the information provided in the application package and the recommendation from the Tax Incentive Program Review Committee.

§ 470-35. Agreement.

- A. Pursuant to the Council's decision the Town will enter into a written agreement with the owner or lessee of real and/or personal property fixing the assessment of the real and/or personal property for the terms of the agreement.
- B. After approval of any such tax agreement, construction or acquisition shall commence within 12 months and shall be completed within 24 months unless the projected time

frame to complete the project is stated to be more than 24 months at the time of application. In the event that construction is not commenced and/or completed within the specified time frame, then any agreement entered into pursuant to this policy shall immediately terminate and the full amount of the tax (including accrued interest) that would otherwise be due shall immediately become due and payable, unless alternative arrangements are authorized by the Town Council.

- C. If an applicant fails to comply with the payment of taxes upon the due date required, then any agreement entered into pursuant to this program shall immediately terminate and the full amount of the tax, including accrued interest that would otherwise be due, shall immediately become due and payable.
- D. Any person or firm in violation of any Town of Monroe permit is subject to termination of abatement.
- E. All agreements shall contain a provision that any applicant granted a tax abatement shall repay the Town of Monroe the dollar amount abated, plus interest, if the business leaves Monroe before the time taxes are abated.
- F. Any tax assessed and levied upon motor vehicles shall not be subject to any such agreement pursuant to this program and shall remain due and owing.

§ 470-36. Transferability.

Any tax agreement entered into pursuant to this policy shall not be subject to assignment, transfer or sale.

§ 470-37. Town Council authority.

- A. Nothing in this policy shall require the Town Council to enter into a tax agreement.
- B. Any changes to the Town of Monroe tax abatement application are subject to Town Council approval.

§ 470-38. Policy not retroactive.

This policy shall not be retroactive.

ARTICLE IX

Abatement for Surviving Spouses of Police Officers and Firefighters [Adopted 7-25-2011*]

§ 470-39. Definitions.

As used in this article, the following terms shall have the meanings indicated:

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- 4. Editor's Note: This ordinance provided an effective date of 8-25-2011.

FIRE DUTIES — Duties performed while at fires, while answering alarms of fires, while answering calls for mutual aid assistance, while returning from calls for mutual aid assistance, while directly returning from fires, while at tests or trials of any apparatus or equipment normally used by the fire department, while going to or returning directly from such tests or trials, while instructing or being instructed in fire duties, and any other duty ordered to be performed by a superior or commanding officer in the fire department.

FIREFIGHTER — Any person who is a duly designated a member of one of the Town of Monroe volunteer fire departments.

POLICE DUTIES — Any action which an officer is obligated or authorized by law, rule, regulation, or written condition of employment of service to perform during regularly scheduled hours, or other hours that qualify, for compensation from the Police Department.

POLICE OFFICER — A duly sworn member of the Town of Monroe Police Department.

SURVIVING SPOUSE OR PARTNER IN A CIVIL UNION (hereafter referred to as "spouse") — The person who was a resident of the Town and married to the police officer or firefighter at the time of the police officer's or firefighter's death.

§ 470-40. Abatement granted; terms and conditions.

- A. In accordance with Connecticut General Statutes, § 12-81x, there is hereby established, effective for the Grand List of October 1, 2010, an abatement of 100% of municipal real property taxes due with respect to real property owned by the surviving spouse of a police officer who has died as a result of the performance of police duties or a firefighter who has died as a result of the performance of fire duties.
- B. The tax abatement will remain in effect so long as the surviving spouse occupies the residence as his or her primary residence or until the spouse conveys his or her fee interest in the subject residence. If the spouse subsequently purchases another residence in the Town, and all qualifying criteria remain, then the tax abatement shall apply to the new residence.
- C. Upon the death of any person entitled to tax relief pursuant to this article, the tax relief hereunder shall end the following June 30.
- D. If any person who is entitled to a tax abatement hereunder conveys his or her fee title in the property with respect to which the tax abatement hereunder has been granted, the tax relief shall be suspended as of the date of conveyance, and the nonqualifying grantee of such property shall pay the Town a prorated share of taxes thereby due and owing as provided by Connecticut General Statutes, § 12-81a.
- E. The property tax relief provided for in this article shall, in any case where title to real property is recorded in the name of the qualifying surviving spouse and any other person or persons, be prorated to reflect the fractional portion of such qualifying spouse, or, if such property is a multiple-family or multiple-use dwelling, such relief shall be prorated to reflect the fractional portion of such property occupied by the qualifying spouse. A spouse desiring such abatement shall submit an application to the Assessor requesting a determination as to whether such abatement is permitted.

§ 470-41. Duties of Tax Collector and Assessor.

- A. The Tax Collector and Assessor 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, in addition, shall take such steps necessary to satisfactorily establish the facts as to the qualifying surviving spouse's interest in the property by requesting such documents as the Assessor deems necessary.
- B. The Tax Collector of the Town shall maintain a record of all taxes abated in accordance with this article. Upon the request of the Town Council, the Tax Collector shall detail the sum of the total monies abated as a result of this article.

§ 470-42. Word usage.

When the context of this article so requires, the masculine gender shall include the feminine and neuter, and vice-versa, and the singular shall include the plural, and the plural, the singular.

§ 470-43. Cessation of abatement.

If such surviving spouse remarries or enters into another civil union, the abatement shall cease commencing with taxes on the grand list next following date of such remarriage or civil union.

§ 470-44. Applicability; power of Town Council to revoke.

- A. This chapter expressly does not apply to heart and hypertension disease or other diseases or occupational conditions that are progressive in nature. Rather, to be eligible for benefits under this chapter there must occur some precipitating work incident that results in a myocardial infarction or other physical injury on the work site itself that is the direct and sole causation of death.
- B. Further, the work site expressly does not include portal-to-portal transportation, that is, from residence to or from the work site, with the exception of the Monroe volunteer fire departments responding to a fire call.
- C. Finally, it is expressly understood that the Town Council will monitor the financial impact of this article and expressly reserves the right to revoke this article.

**2013 GRAND LIST
SENIOR CITIZENS/TOTALLY DISABLED HOMEOWNERS**

The Tax Assessor's Office will begin taking applications for the Homeowners Senior Tax Exemption Program starting **February 1st through– May 15th, 2014.**

Note: We cannot accept applications prior to the filing date which begins February 1, 2014. Since applications are filed electronically, it **will be necessary to call the Assessor's Office to schedule an appointment** for assistance in completing the application process.

****Please be sure that you have completed your 2013 Federal Income Tax paperwork before scheduling an appointment.**

BASIC CRITERIA

STATE BENEFIT

- Must be 65 years of age at the close of the preceding year or
- Totally Disabled
- You must own the home you live in
- Must be a State of Connecticut resident at least one year
- Income must not exceed **\$34,100** for unmarried and **\$41,600** married
- Based on 2013 income – (this includes total income per household from all sources including Social Security)

TOWN BENEFIT

- Must be 65 years of age or
- Totally Disabled
- Occupy principle residence more than 183 days a year
- Must be resident one year preceding the Grand List of October
- Qualifying income must not exceed **\$60,000** income per household
(This includes 2013 total income per household from all sources)

Proof of income is necessary when filing for benefit:

- *Must complete federal tax return before applying for benefit**
- **2014 Federal Income Tax Return (based on 2013 income)***
- **Social Security 1099 Form (all recipients)**
- **All other income per household**

If you have any questions, contact the Assessor's Office:
Telephone#: 203- 452-2803 or email: rcaiola@monroect.org

For **free** assistance with preparation of Federal Income Tax Form:
****Edith Wheeler Memorial Library #203-452-2850 Ext. 2923**