

AS PASSED

Town of Franklin
Office of the First Selectman
Franklin Town Hall
7 Meeting House Hill Road
Franklin, Connecticut 06254

**ORDINANCE ON PROPERTY TAX RELIEF
PROGRAM**

a) **PURPOSE.** Provide property tax relief for homeowners pursuant to the authority granted under Connecticut General Statute's § 12-129n for individuals with a demonstrated need for such relief to help them remain resident homeowners in the Town of Franklin.

b) **DEFINITIONS.**

1) **APPLICANT.** An individual or married couple who applied for property tax relief under this section.

2) **ASSESSOR.** The Assessor of the Town of Franklin.

3) **CUT-OFF DATE.** The cut-off date shall be May 15 of the year in which the application is filed, but if May 15 falls on a date or at a time when the town offices are closed, then the cut-off date is the next business day after May 15 when the Town Offices are open.

4) **MARRIED COUPLE APPLICANT.** A married couple who reside together and who apply for property tax relief under this section.

5) **TAX COLLECTOR.** The tax collector for the Town of Franklin.

6) **ORDINANCE BENEFICIARY.** An applicant or married couple who have qualified for tax benefits under this section for any given tax year.

7) **QUALIFIED PROPERTY.** Real property for which an applicant or married couple applicant receives tax benefits under this ordinance.

8) **QUALIFIED SPOUSE.** A spouse who receives qualified property by sale or transfer including probate distribution and who has either a) already qualified as an ordinance beneficiary of the property or b) becomes eligible after the transfer to qualify for benefits under this ordinance.

9) **TAX YEAR.** The year beginning with October 1 of a calendar year and ending on September 30 of the next calendar year.

10) **TERMINATING TRANSFER.** A sale or conveyance of qualified property with the result that the ordinance beneficiary no longer both a) occupies the property as the beneficiary's principal residence and b) owns the property or retains the obligation to pay real property taxes on the property. Terminating transfers shall include without limitation probate distributions of qualified property to someone other than a qualified spouse. The date of a terminating transfer shall be the earlier of a) the date the instrument of sale or conveyance, including probate distribution, is recorded or b) fourteen (14) days from the date of the instrument's execution.

c) **ELIGIBILITY:** Applicants satisfying the following conditions are eligible for tax relief under this section;

- 1) The applicant, at least one member of a married couple applicant, or the applicant's spouse must have been a resident of the Town of Franklin for a period of not less than ten (10) consecutive years as of the date of the application.
- 2) No applicant, or spousal member of a married couple applicant, shall owe delinquent property taxes of any kind to the Town of Franklin.
- 3) At the cut-off date, the applicant, whether filing singly or as a married couple, must also qualify for the State of Connecticut tax credit relief set forth in General Statute § 12-170aa, as amended, Chapter 204a of the General Statutes of the State of Connecticut.

d) **TAX RELIEF PROVIDED:**

- 1) Subject to any applicable limitations set forth in this section, applicants who have qualified for the State of Connecticut tax credit relief program set forth in Chapter 204a of the General Statutes of the State of Connecticut shall receive the same dollar amount of the tax relief upon qualified property under this section as he, she or they receive under the State of Connecticut tax credit relief program set forth in Chapter 204a of the General Statutes of the State of Connecticut.
- 2) Tax relief provided under this section together with all other tax benefits or relief provided to the applicant(s) in connection with his, her or their qualified property shall not exceed seventy-five (75) percent of the real property tax for which the applicant(s) would have been liable except for the benefits under this section.
- 3) Subject to any applicable limitations set forth in this section the real property tax relief provided under this section shall be in addition to all other tax benefits provided to the applicant(s) in connection with his, her or their qualified property.

e) **FORFEITURE OF AND LIMITATIONS UPON BENEFITS.**

- 1) Any ordinance beneficiary who is found to be ineligible after filing what is later determined to be a false affidavit or presenting materially false information on the application for benefits will be liable to reimburse the Town of Franklin for all benefits received plus interest and penalties. The amounts to be reimbursed will be treated as unpaid taxes would have been due as if no application had been filed, and will be subject to interest and penalties as prescribed by law.
- 2) In any tax year in which a terminating transfer of qualified property occurs, benefits under this section shall end and the tax due date shall be calculated