

Local Property Tax Relief

TOWN OF EAST WINDSOR

The following ordinance was adopted at a Special Town Meeting duly warned and held on June 1, 2010.

“ORDINANCE concerning Local Property Tax Relief for certain Older Adults or Permanently and Totally Disabled”

WHEREAS, Connecticut General Statutes 12-129n authorizes municipalities to provide property tax relief to residents of East Windsor based on specific criteria;

NOW, THEREFORE BE IT ORDAINED by the legislative body of the Town of East Windsor in a meeting duly assembled that, pursuant to the Charter of the Town of East Windsor and Section 12-120n of the Connecticut General States, the following Ordinance is adopted:

SECTION 1. PURPOSE:

The purpose of this Ordinance is to assist elderly or totally disabled homeowners with their real property taxes. Pursuant to Section 12-129n of the Connecticut General Statutes the Town grants a tax credit deferment for eligible residents of the Town on the terms and conditions hereinafter provided.

SECTION 2. EFFECTIVE DATE OF TAX CREDIT DEFERMENT.

The tax credit deferment shall commence with the taxes due on the Grand List of October 1, XXXX and thereafter until the Ordinance shall be repealed by action of the Town's Legislative Body.

SECTION 3. ELIGIBILITY.

The following criteria shall be met to be eligible for the tax credit deferment:

(a) Applicants are (1) sixty-five (65) years of age or over at the close of the preceding calendar year, or whose spouses living with them are (65) years of age or over at the close of the preceding calendar year, or fifty (50) years of age or over and the surviving spouse of a tax qualified under this Ordinance at the time of his or her death, with respect to real property on which such applicants or their spouses are liable for taxes under Section 12-48 of the Connecticut General Statutes, or (2) under age sixty five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or have been engaged in employment covered by Social Security and accordingly have not qualified for benefits hereunder, 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 teacher's retirement plan, in which requirements with respect to qualification for such permanent total disability benefits are comparable to such requirements under Social Security.

(b) Applicants have been taxpayers of the Town for one (1) year immediately preceding their application for tax credit deferments under this Ordinance;

(c) The levels of qualifying income for the tax credit deferments under this Ordinance shall be those set out in Sec. 81t and Sec. 12-170aa of the Connecticut General Statutes adjusted annually as provided for in said General Statutes and the extended income limits as determined by a four (4) person panel to consist of the Assessor, Tax Collector, Treasurer and Human Services Director.

(d) Applicants that have been verified as allowable by the Assessor for the State program but are denied State benefit due to income level will be allowed for consideration in this Ordinance based upon the established extended income limits determined by the above four (4) person panel.

(d) Applicants must use the real property as their principal residence which is defined as having used the residence for not less than 184 days during each calendar year.

(e) All taxes relating to the real property for which the property tax credit deferment is applied for must have been paid in full for the two (2) years immediately preceding the receipt of property tax benefits during such period.

SECTION 4. APPLICATIONS.

(a) Applicants shall provide to the Assessor for the Town such information required to determine eligibility including, but not limited to, most

recent federal tax returns or other proof of income, and complete such applications as required by the Assessor.

(b) Initial applications, together with such information required to determine eligibility for tax relief, shall be presented to the Assessor each year between February 1 and May 15. Thereafter, applicants shall file biennially for tax credit deferments under this Ordinance.

SECTION 5. DETERMINATION OF TAX RELIEF AND RELIEF ALLOWED.

(a) The intent of this Ordinance is to provide for an additional local tax relief for qualified real property.

(b) The determination of the total dollar amount of tax relief available for a budget year will be a recommendation by the Board of Selectmen to the Board of Finance as part of the annual budget process. The amount of relief funds to be recommended to grant relief to eligible applicants will be a process within the budgetary procedures.

(c) Applicants who are determined eligible for tax credit deferments under this Ordinance shall receive a credit To Be Determined as set forth in Section 5(b) provided that such credit shall be in conjunction with property tax relief under Sections 12-129b to 12-129d, inclusive and 12-170aa and shall not exceed in the aggregate the total amount of tax laid against the taxpayer.

(d) The Assessor shall review applications and information provided by applicants seeking tax credit deferments under this Ordinance. The Assessor shall determine eligibility of applicants not later than June 1 of each year and notify the Tax Collector of the amount of tax credit deferment.

(e) A four (4) person panel to consist of the Assessor, Tax Collector, Treasurer and Human Services Director will determine the extended income limits by which applicants will be qualified. This four (4) person panel will also assess the eligibility criteria annually.

SECTION 6. FUND DESIGNATION.

(a) The Local Property Tax Relief Fund, as approved by the initial budget, and/or any monies acquired by budget process or otherwise designated, will remain for the purpose of Local Property Tax Relief for certain Older Adults or Permanently and Totally Disabled. The monies allocated to this fund shall be designated specifically for the purpose of this fund, in accordance with GASB 54.

SECTION 7. TAX CREDIT DEFERMENT ACCEPTANCE/LIEN.

(a) The qualified applicants accepting entry into the Local Tax Relief Program as outlined will sign a no (0%) interest Tax Deferral Lien which will be placed against the subject property and, in accordance with CT General Statutes, this lien will remain in effect for fifteen (15) years.

(b) The Tax Deferral Lien will become due and payable when subject property is sold or conveyed, whether or not for value, or title is transferred. Such Lien will have a priority in the settlement of the applicant's estate. Satisfaction of the lien will be credited to the Local Property Tax Relief Fund as outlined in Section 6.

SECTION 8. NO CONFLICT WITH STATE STATUTES.

This Ordinance shall not be construed to conflict with any state statute, rule or regulation.

Said ordinance shall become effective fifteen (15) days from publication thereof.

Ord. 10-05

Attest: _____
Joanne M. Slater, CCTC
Town Clerk of East Windsor

Hartford Courant
June 10, 2010