

**ORDINANCE AMENDING THE KILLINGLY CODE OF ORDINANCES,  
CHAPTER 14, TAXATION, TO PROVIDE A PROPERTY TAX "FREEZE"  
PROGRAM FOR CERTAIN HOMEOWNERS AGE SEVENTY OR OVER**

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF KILLINGLY that the Killingly Code of Ordinances, Chapter 14, Taxation, Article II, Tax Relief Programs be amended by adding the following:

**Chapter 14**

**TAXATION**

**ARTICLE II. TAX RELIEF PROGRAMS**

**ORDINANCE PROVIDING FOR A PROPERTY TAX "FREEZE" PROGRAM  
FOR CERTAIN HOMEOWNERS AGE SEVENTY OR OVER**

**Section 14-61. Purpose**

To provide a property tax "freeze" program for residential property of certain homeowners age seventy or over under the provisions of Connecticut Public Act 06-176 codified as Section 12-170v of the Connecticut General Statutes.

**Section 14-62. Effective Date**

The effective date of this Ordinance shall be the Grand List of October 1, 2007.

**Section 14-63. Qualifications**

Persons qualified for a benefit under this Ordinance are:

- a. Any person who owns real property located in the Town of Killingly, and who occupies that property as his or her principal residence or a tenant for life or for a term of years who is liable for the payment of taxes thereon under Connecticut General Statutes (General Statutes), Section 12-48.
- b. On December thirty-first of the calendar year preceding the year in which a claim for benefits afforded by this Ordinance is filed, such person is seventy (70) years of age or over; or whose spouse, domiciled with him or her is seventy (70) years of age or over, or who is sixty-two (62) years of age or over and the surviving spouse of a taxpayer qualified for relief under this Ordinance at the time of his or her death, provided such spouse was domiciled with such qualifying taxpayer at the time of his or her death;
- c. Such person or spouse has resided within the Town of Killingly for at least four (4) years before filing a claim for benefits afforded by this Ordinance;
- d. The taxable and nontaxable income of such taxpayer, the total of which shall hereinafter be called "qualifying income", in the tax year of such homeowner ending immediately preceding the date of application for benefits under the program in this section, was not in excess of limits set forth in section 12-170aa, as adjusted annually, evidence of which income shall be submitted to the Assessor

in the municipality in which application for benefits under this section is filed in such form and manner as the Assessor may prescribe. The amount of any Medicaid payments made on behalf of such homeowner or the spouse of such homeowner shall not constitute income. The income of the spouse of such homeowner shall not be included in the qualifying income of such homeowner for purposes of determining eligibility for tax relief under this section, if such spouse is a resident of a health care or nursing home facility in this state, and such facility receives payment related to such spouse under the Title XIX Medicaid program.

#### **Section 14-64. Requirements/Provisions**

The following requirements and provisions shall apply:

- a. The tax on the real property for which the benefits under this Ordinance is claimed shall be the lower of: (1) the tax due with respect to the homeowner's residence for the assessment year commencing October first of the year immediately preceding the year in which the initial claim for tax relief is made, or (2) the tax due for any subsequent assessment year. A "mobile manufactured home", as defined in Section 12-63a of the General Statutes, shall be deemed to be real property for the purposes of this Ordinance.
- b. The benefits afforded by this Ordinance shall entitle such person who qualifies to continue to pay the amount of such tax or such lesser amount as may be levied in any year during each subsequent year so long as such person meets the qualifications and until the property is sold or transferred or the qualified person dies without being survived by a qualified spouse.
- c. The benefits afforded by this Ordinance shall be limited to the principal residence of the taxpayer(s) as defined herein, and the assessed primary lot with improvements, and shall not in any case be applied to taxes owed on excess acreage or other land beyond the aforementioned assessed primary lot.
- d. The property tax benefits provided for by this Ordinance shall, in any case where title to real property is recorded in the name of the taxpayer or his/her spouse and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse.
- e. Application for the benefit afforded by this Ordinance shall be made on a form prescribed by the Tax Assessor, which shall be filed between February 1 and May 15 of the year as to which tax benefits are sought. A taxpayer may make application to the Assessor prior to August fifteenth of the claim year for an extension of the application period. The Assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a physician's certificate to that extent, or if the Assessor determines there is good cause for doing so. The application shall at a minimum include the information required by Section 12-170w and Section 12-170aa(e) of the General Statutes, and if such an application for state relief is filed, shall whenever possible be filed simultaneously with such application. Applications shall be re-filed biennially thereafter. In the case of an original application for benefits under this Ordinance, if a property owner qualifies after having applied for the Section 12-170aa of the General Statutes benefit in the previous year, he or she may file such application in the year following the state application, but the application for a benefit under this Ordinance shall be re-filed in the following year to be then and thereafter

reviewed in conjunction with the state application. An extension of time for making an application for tax relief may be granted by the Tax Assessor under the circumstances described in Public Act No. 06-176 codified as Section 12-170v of the Connecticut General Statutes. Evidence of income shall be submitted to the Tax Assessor in such form and manner as the Tax Assessor may prescribe, including such information such as copies of federal tax returns as may be necessary to substantiate such claim in accordance with requirements in such application. Upon determination by the Tax Assessor that the applying homeowner is entitled to tax relief in accordance with the provisions of this Ordinance, the Tax Assessor shall notify the homeowner and the Town Revenue Collector of the approval of such application. The Revenue Collector shall determine the maximum amount of the tax due with respect to such homeowner's residence and thereafter the property tax with respect to such homeowner's residence shall not exceed such amount.

- f. In respect to such biennially required application after the filing and approval for the first year, the Tax Assessor shall notify each such homeowner concerning application requirements. In the year immediately following any year in which such property owner has submitted application and qualified for tax benefit, such property owners shall be presumed, without filing application therefore, to be qualified for tax benefit in the subsequent year; but if any property owner has qualified and received tax benefits under this section, and in that subsequent calendar year has qualifying income in excess of the maximum provided by this Ordinance, he or she shall notify the Tax Assessor on or before the filing date for the second year, and shall be denied tax reduction under this Ordinance for such assessment year and for any subsequent year until he or she has reapplied and again qualified for the benefits of this Ordinance.
- g. To the extent permitted by applicable State and federal law, applications filed under this Ordinance shall be afforded the same confidentiality by the Tax Assessor's office as is required to be afforded to applications for tax benefits under Section 12-170aa(f) of the General Statutes. The property tax benefits afforded by this Ordinance shall not disqualify such taxpayer with respect to any benefit for which such taxpayer shall be eligible under the provisions of Sections 12-129b through 12-129d, inclusive, Section 12-129n, and Section 12-170aa of the General Statutes, and any such property tax benefits afforded by this Ordinance shall be in addition to any benefits for which such taxpayer shall be eligible under other ordinances of the Town of Killingly or provisions of the General Statutes, including, but not limited to, Sections 12-129b through 12-129d, inclusive, Section 12-129n, and Section 12-170aa.
- h. No person who receives benefits from any other town or state, based on claimed principal residency in such other town or state, shall be eligible for benefits under this Ordinance. The Tax Assessor may require proof of residency as he or she deems appropriate.
- i. In the event that the qualifying property is transferred, sold, assigned, or granted or the qualifying taxpayer otherwise transfers ownership, voluntarily or involuntarily, in whole or in part, or in the event of the death of the qualifying taxpayer in the absence of a qualifying spouse, the benefits afforded under this Ordinance shall be disqualified and discontinued in such assessment year or shall be pro-rated for that assessment year in accordance with the provisions of Public

Act No. 06-176. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the Tax Assessor thereof, or in the absence of such notice, upon determination by the Tax Assessor that such conveyance has occurred, the Tax Assessor shall determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of the benefit. Upon receipt of such notice from the Tax Assessor, the Revenue Collector shall, if notice is received after the tax due date, no later than ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the Tax Assessor. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining installments as the same are due and payable.

- j. A change of principal residence within the Town requires reapplication for the tax benefits afforded by this Ordinance.
- k. Any person who, for the purpose of obtaining a tax benefit under this Ordinance, fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund all property tax relief improperly taken, with interest at the rate applicable to unpaid taxes. Any person knowingly making a false application for the purpose of claiming a tax benefit under this Ordinance shall be fined not more than five hundred dollars (\$500) per false application submitted.

#### **Section 14-65. Severability**

If any provision of this Ordinance shall be held invalid by a court having competent jurisdiction, such invalidity shall not affect any of the other provisions of this Ordinance that can be given effect without the invalid provision and for this purpose the provisions of this Ordinance are hereby declared severable. In the event of any conflict between this ordinance and the enabling statute Section 12-170v, the language of the enabling statute shall control.

TOWN OF KILLINGLY

Robert B. Young  
Chairman

Dated at Killingly, Connecticut  
this \_\_ day of \_\_\_\_, 2008



## Town of Killingly

172 Main Street, Killingly, Connecticut 06239

### HOMEOWNERS PROGRAM FOR THE ELDERLY OR TOTALLY DISABLED

To apply for the Homeowners Program for the elderly or totally disabled the following requirements **must be met**:

- You must be a resident of Killingly
- You must be 65 years old as of 12/31/2013                      **OR**
- You must be totally disabled by the Social Security Administration (proof required)
- Income for 2013 **must not exceed \$41,600**
- You must apply between **February 1, 2014 and May 15, 2014**
- Approved applicants must reapply every other year.

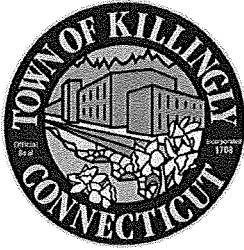
Applications are taken **by appointment only**, please call the Assessor's Office at:  
**860-779-5324**

We will be glad to help you. If you are unable to come to the office you may have an agent (such as a son or daughter) apply for you. To your appointment **you must bring proof of your 2013 income** both taxable and non-taxable, such as:

- 2013 Income Tax Return (signed) – if filing an income tax return for 2013
- 2013 Social Security Benefit Statement - Form SSA-1099, sent in January 2014
- 2013 Statement of Wages and Tips (W-2)
- 2013 Interest statements (1099) from savings and checking accounts
- 2013 Statements of annuity, pension, or dividend payments
- 2013 Statements of veteran's pension and veteran's disability payments

### Homeowner's Program Benefits

Income Limits		Tax Credit		State Tax Maximum		Minimum		Town Tax Credit	
Over	To	Married	Single	Married	Single	Married	Single	Married	Single
\$0	\$17,000	50%	40%	\$ 1,250	\$1,000	\$ 400	\$ 350	25%	25%
\$17,000	\$22,900	40%	30%	\$ 1,000	\$ 750	\$ 350	\$ 250	20%	20%
\$22,900	\$28,600	30%	20%	\$ 750	\$ 500	\$ 250	\$ 150	15%	15%
\$28,600	\$34,100	20%	10%	\$ 500	\$ 250	\$ 150	\$ 150	10%	10%
\$34,100	\$41,600	10%	0%	\$ 250	\$ -	\$ 150	\$ -	5%	5%



## Town of Killingly

172 Main Street, Danielson, Connecticut

### ELDERLY HOMEOWNERS FREEZE PROGRAM

To apply for the Homeowners Freeze Program for the elderly the following requirements **must be met**:

- You must be a resident of Killingly for at least 4 years
- You must be 70 years old as of 12/31/2013
- Income for 2013 **must not exceed \$41,600**
- You must apply between **February 1, 2014 and May 15, 2014**
- Approved applicants must reapply every other year.

Applications are taken **by appointment only**, please call the Assessor's Office at:

**779-5324**

We will be glad to help you. If you are unable to come to the office you may have an agent (such as a son or daughter) apply for you. To your appointment **you must bring proof of your 2013 income** both taxable and non-taxable, such as:

- 2013 Income Tax Return (signed) – if filing an income tax return for 2013
- 2013 Social Security Benefit Statement - Form SSA-1099, sent in January 2014
- 2013 Statement of Wages and Tips (W-2)
- 2013 Interest statements (1099) from savings and checking accounts
- 2013 Statements of annuity, pension, or dividend payments
- 2013 Statements of veteran's pension and veteran's disability payments

The Frozen Tax for your property will be calculated as follows:

- The gross assessment on the grand list of 2013.
- Less all of your allowed exemptions.
- The resulting net assessment will be multiplied by the mill rate set by the Town for the fiscal year 2014-2015 (estimated to be May 2014).
- This will be your property's frozen tax for as long as you own the property and remain eligible for the Freeze Program.

Your tax payment will be calculated as follows:

- The Frozen Tax calculated above
- Less any abatements approved under the State of Connecticut and Town of Killingly Homeowner's Program. Application for the Homeowner's Program is required and will be taken at the same time as the application for the Freeze Program.