

CHAPTER 31: TAXATION AND FUNDS

Section

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§ 31.01 WAIVING PROPERTY TAX REFUNDS LESS THAN \$5.

The Board waives tax refunds due in the amount of \$5 or less in accordance with Conn. Gen. Stat. § 12-129.
(Ord. 511A, passed 5-21-2009)

§ 31.02 TAX RELIEF FOR ELDERLY AND DISABLED HOME OWNERS.

(A) *Purpose.* To assist elderly or disabled home owners with their real property taxes the town hereby enacts tax relief pursuant to Conn. Gen. Stat. § 12-129n on the terms and conditions provided herein.

(B) *Eligibility.*

(1) Applicants must meet all of the following criteria to be eligible for the tax credit. Applicants must:

(a) 1. Be 65 years of age or over at the close of the preceding calendar year, or have a spouse who is 65 years of age or over at the close of the preceding calendar year;

2. Be 60 years of age or over and the surviving spouse of a taxpayer who was receiving benefits under this section at the time of his or her death; or

3. Be under age 65 and be receiving permanent total disability benefits under Social Security regulations.

(b) Have been taxpayers of the town for a period of three years prior to their application for tax relief;

(c) Be owners of real property in the town or liable for the payment of taxes pursuant to Conn. Gen. Stat. § 12-48. The tax benefit for real property as provided herein shall apply to only the residence itself, the building lot on which the residence is located, and improvements on the parcel of land;

(d) Occupy the real property as their *PRINCIPAL RESIDENCE*, which is defined as having used the residence for more than 183 days of each calendar year; and

(e) First apply for tax relief under any state general statute for which they are eligible before the tax benefit created hereby or any portion thereof shall be given.

(2) Applicants whose income levels are above the maximum allowable for state tax relief may qualify for tax credits under this section if total income for the previous calendar year shall not exceed an amount recommended from time to time by the Tax Assessor and approved by the Boards of Finance and Selectmen of the town. Total income shall be determined using the guidelines of the OPM *Application for Tax Credits for Elderly and Totally Disabled Home Owner* and shall apply to the combined income of married applicants.

(C) *Applications.* Applicants shall file an application with the Assessor between February 1 and May 15 on a form provided by the Assessor, together with all information required to determine eligibility. Applicants who qualify for the state program may reapply biennially for both programs.

(D) *Determination of tax relief.* The Assessor shall review applications and information provided by applicants seeking tax credits under this section. The Assessor shall determine eligibility of applicants no later than June 1 of each year and notify the Tax Collector of the amount of tax credit.

(E) *Total tax relief allowed.*

(1) The total of all tax relief granted under the provision of this section for any tax year shall not exceed \$20,000.

(2) Applicants who are determined eligible for tax credits under this section shall receive a tax credit toward the payment of their real property tax on their legal domicile equal to \$20,000 divided by the total number of eligible applicants.

(3) Tax relief granted by the town under the provision of this section together with all tax benefits obtained from the state pursuant to state law, shall not result in a reduction of the applicant's total real estate tax by more than 75% of the total amount thereof.

(4) In any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, the tax relief provided herein will be pro-rated by the Assessor of the town to reflect the fractional share of the taxpayer or spouse.

(5) Only one tax relief as heretofore set forth shall be allowed for each parcel of land eligible for the tax relief under this section.

(6) In the event the real property of a qualified applicant is sold, assigned, granted or conveyed during the fiscal year when a credit is applicable, regardless of whether the transfer, assignment, grant or conveyance was voluntary or involuntary, the amount of the tax credit shall be prorated by a fraction, the numerator of which shall be the number of full months from October 1 to the date of conveyance and the denominator of which shall be 12. The grantee shall be required within a period not exceeding ten days immediately following the date of the conveyance, to notify the Assessor or in the absence of the notice, upon determination by the Assessor that the conveyance has occurred, determine the prorated amount. The Tax Collector shall, within ten days thereafter, mail or hand a bill to the grantee stating the additional amount of tax due. The tax shall be due and payable and collectible as other property taxes and subject to the same liens and principles of collections; provided, the tax shall be due and payable in an initial or single installment within 30 days after the date of the bill.

(7) A notice will be filed with the land record of the qualified applicant noting the existence of the tax credit.

(F) *Report.* The town's financial assistant shall annually prepare a report for the Board of Selectmen and Board of Finance providing an analysis of the cost of the senior tax relief program and the number of qualified participants in the program.

(Ord. 512B, passed - -)

§ 31.03 OPEN SPACE AND LAND ACQUISITION FUND.

(A) *Purpose.* Pursuant to the provisions of Conn. Gen. Stat. § 7-148(c)(2)(K), the town does hereby create a special fund for the protection and preservation of the town's natural resources and rural character. The Fund shall be known as the Open Space and Land Acquisition Fund. The Fund shall not lapse at the end of the municipal fiscal year.

(B) *Sources of funding, investments and limitations on use of Fund.*

(1) In addition to the sums as may be appropriated by the town for deposit into the Open Space and Land Acquisition Fund, the town is authorized to and shall deposit all monies received by it, from whatever source, as monetary gifts for the acquisition and preservation of open space, including fees, monetary gifts, grants and loans, unless otherwise restricted, into the Open Space and Land Acquisition Fund.