

**FINAL DRAFT**  
**(FOR ADOPTION AT THE APRIL FINANCE**  
**COMMITTEE MEETING)**

**ELDERLY & TOTALLY DISABLED TAX RELIEF**

Pursuant to the authority granted by Section 12-129n of the Connecticut General Statutes (CGS), the City of Shelton shall amend its property tax relief program (local program) effective with the fiscal year commencing July 1, 2007 based upon the Grand List of October 1, 2006 as follows:

(1) Those taxpayers who meet the eligibility requirements set forth in section 12-129b of the CGS and the income limitations set forth in section 12-170aa of the CGS and further meet the eligibility requirements in section 2 below will be eligible to receive tax relief in the amount of \$300 per year.

(2) Eligibility:

a. Application: To be eligible for property tax relief under this section, the taxpayer must apply on a biennial basis as directed by the city assessor between February 1 and May 15. The tax credit shall be applied against the individual's residential property tax bill.

b. Applicant: Must be sixty-five (65) years of age or older or under age 65 but totally and permanently disabled as of December 31<sup>st</sup> immediately preceding the year in which application is made. The Surviving Spouse of an eligible senior must reapply and meet all eligibility requirements to qualify for a tax credit the following year.

c. Residency/Occupancy: The applicant must have owned their residence in Shelton for at least one (1) year and lived in the Shelton property for at least nine (9) months during the previous fiscal year.

d. Assets: Excluding the value of the City of Shelton legal residence, the applicant's remaining assets may not exceed \$200,000 as attested to in the application affidavit.

(3) Married taxpayers: For the purpose of this section, married taxpayers shall be considered one (1) taxpayer.

(4) Delinquency: Taxpayer's who are delinquent in the payment of any taxes, assessments or usage fees due the City of Shelton shall be ineligible for tax relief under this program.

(5) The total tax abatement of property tax revenue which may be granted in any such tax year shall not exceed an amount equal to ten percent (10%) of the total real property tax assessed in the city during the preceding tax year.

(6) No relief provided under the provisions of this section, together with any relief received by any such taxpayer under the provisions of sections 12-129b et seq. and section 12-170aa et seq. Of the CGS shall exceed in the aggregate the total amount of the tax which would, absent for relief granted under this section, CGS sections 12-129b et seq. and sections 12-170aa et seq. be due from said taxpayer.

(7) The tax relief granted to a taxpayer under the provisions of this section may not exceed seventy-five percent (75%) of the taxes levied against the taxpayer without said program.

# 2013 GRAND LIST

## APPLICATION FOR MUNICIPAL PROPERTY TAX RELIEF PROGRAM FOR CERTAIN HOMEOWNERS AGE 65 OR OVER OR PERMANENTLY AND TOTALLY DISABLED.

State Statutes 12-129n

Filing Period: February 1, 2014 through May 15, 2014

1. NAME (Last)	(First)	(Middle Initial)	Your Birth Date (Mo/Day/Yr)	YOUR SOCIAL SECURITY NO.
2. SPOUSE'S NAME (Last)	(First)	(Middle Initial)	Spouse's Birth Date (Mo/Day/Yr)	SPOUSE'S SOCIAL SECURITY NO.
3. MAILING ADDRESS (No. and Street)		(City or Town)	(State)	(Zip Code)
4. PROPERTY ADDRESS (Only if different from 3 above) (No. and Street)		(City or Town)	(State)	(Zip Code)
5. FILING STATUS (Single, Divorced, Widow(er), or legally separated) _____ SURVIVING SPOUSE BETWEEN 50 & 65				
CHECK ONE _____ MARRIED _____ UNMARRIED				
6. Did or will you file a Federal Income Tax Return for 2013? _____ YES _____ NO				
7. Do you have assets (excluding the value of your City of Shelton legal residence) exceeding \$200,000? _____ YES _____ NO				
8. INCOME RECEIVED DURING THE 2013 CALENDAR YEAR:				
a. TAXABLE INCOME – Examples: Wages, Bonuses, Commissions, Fees, Gratuities, Payment for Jury Duty (excluding travel allowance), Lottery Winnings, Taxable portion of Annuities and Pensions (including Veteran's), Taxable portion of IRA's, Interest, Dividends, Net rent or proceeds from sales of property, etc. If you are required to file a Federal Income Tax Return, enter the amount of Federal Gross Income and attach a copy of the return to this application.				A. \$ _____
b. NON-TAXABLE INTEREST – Example: Interest from tax exempt Government Bonds:				B. _____
c. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME (GROSS AMOUNT)				C. _____
d. ANY INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income, State of Connecticut public assistance payments, General Assistance, Veteran's pensions, Veteran's disability payments, any other income not listed above.				D. _____
e. TOTAL lines 8a through 8d.				E. _____

INCOME MUST NOT EXCEED \$41,600 MARRIED OR \$34,100 SINGLE.

Signature of Applicant or Agent

Telephone No.

Date

The Applicant is entitled to the following Tax Credit:

(The tax relief granted to a taxpayer under the provisions of this program may not exceed 75% of the taxes levied against the taxpayer without said programs.)

No tax credit shall be given under this program to any person(s) who owes delinquent Taxes to the City of Shelton.

The application is disallowed for the following reason: \_\_\_\_\_

\$ \_\_\_\_\_

Signature of Assessor or Member of Assessor's Staff

Date

## Senior Tax Freeze Ordinance

BE IT ORDAINED BY THE BOARD OF ALDERMEN THAT:

WHEREAS, the Connecticut State Legislature has recently adopted Public Act 06-176 which has now been codified as Connecticut General Statutes Sections 12-170v and 12-170w, which allows municipalities to provide optional tax relief to seniors of the age of 70 years or older. Said statute provides that a municipality may freeze real property taxes if a resident meets the following requirements:

- a. The homeowner is 70 years of age or older;
- b. The taxpayer occupies the residence;
- c. The taxpayer has been a resident in the municipality for one year; and
- d. Meets the qualifying income as provided for in the State guidelines.

WHEREAS, the increasing costs of education requires municipalities to increase taxes on a yearly basis which in turn effects many seniors who are on a fixed income and unable to meet their tax obligations and would be forced to sell their home of many years;

WHEREAS, the City is concerned that the City of Shelton remains the City of choice for all its residents.

NOW THEREFORE, I, John F. Anglace, Jr., President of the Board of Aldermen, and the current Third Ward Alderman for the past sixteen (16) years, hereby proposes that the Board of Aldermen of the City of Shelton adopts the following ordinance.

Be it ordained by the Board of Aldermen of the City of Shelton entitled "Property Tax Relief for Certain Elderly Homeowners".

- a. That the City of Shelton hereby adopts the provisions of Connecticut General Statutes Section 12-170v as same may be amended from time to time.
- b. That the City of Shelton hereby adopts the procedure set forth in Connecticut General Statutes Section 12-170w(a) as the application procedure for said program.
- c. Any person knowingly making a false application for the purpose of claiming property tax relief under this ordinance and Connecticut

General Statute Sections 12-170v or 12-170w shall be fined not more than \$500.00.

- d. Any person who fails to disclose all matters relating thereto or with intent to defraud or makes a false statement shall refund the municipality all tax relief improperly taken.
- e. That this tax freeze program shall only be available to eligible Shelton taxpayers whose taxes are paid in full as of the date of application.
- f. Passage of this Ordinance shall be effective with the fiscal year commencing July 1, 2008 upon the Grand List of October 1, 2007
- g. That it is the intent of the municipality not to establish a lien on the "frozen property."
- h. That it is the intent of the municipality not to impose an asset limit upon the applicant of the "frozen property."
- i. Tax relief shall not exceed 75% of the taxes levied without said program.
- j. That the Ordinance be evaluated when specific enrollment and tax data are known.

# 2013 GRAND LIST

## APPLICATION FOR MUNICIPAL FREEZE PROGRAM FOR CERTAIN HOMEOWNERS AGE 70 OR OVER.

State Statutes 12-170v & 12-170w Local Ordinance #831

Filing Period: February 1, 2014 through May 15, 2014

1. NAME (Last)	(First)	(Middle Initial)	Your Birth Date (Mo. Day Yr.)	YOUR SOCIAL SECURITY NO ---
2. SPOUSE'S NAME (Last)	(First)	(Middle Initial)	Spouse's Birth Date (Mo. Day Yr.)	SPOUSE'S SOCIAL SECURITY NO ---
3. MAILING ADDRESS (No. and Street)		(City or Town)	(State)	(Zip Code)
4. PROPERTY ADDRESS (Only if different from 3 above) (No. and Street)		(City or Town)	(State)	(Zip Code)
5. FILING STATUS: (Single, Divorced, Widow(er), CHECK ONE: <input type="checkbox"/> MARRIED <input type="checkbox"/> UNMARRIED or legally separated <input type="checkbox"/> SURVIVING SPOUSE 62 OR OVER				
6. Did or will you file a Federal Income Tax Return for 2013? <input type="checkbox"/> YES <input type="checkbox"/> NO				

### 7. INCOME RECEIVED DURING THE 2013 CALENDAR YEAR:

a. TAXABLE INCOME - Examples: Wages, Bonuses, Commissions, Fees, Gratuities; Payment for Jury Duty (excluding travel allowance), Lottery Winnings, Taxable portion of Annuities and Pensions (including Veteran's), Taxable portion of IRA's, Interest, Dividends; Net rent or proceeds from sales of property, etc. If you are required to file a Federal Income Tax Return, enter the amount of Federal Gross Income and attach a copy of the return to this application.

A. \$ \_\_\_\_\_

b. NON-TAXABLE INTEREST - Example: Interest from tax exempt Government Bonds

B. \_\_\_\_\_

c. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME (GROSS AMOUNT)

C. \_\_\_\_\_

d. ANY INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income, State of Connecticut public assistance payments, General Assistance, Veteran's pensions, Veteran's disability payments, any other income not listed above.

D. \_\_\_\_\_

e. TOTAL lines 7a through 7d.

E. \_\_\_\_\_

INCOME MUST NOT EXCEED \$41,600 MARRIED OR \$34,100 SINGLE.

Signature of Applicant or Agent	Telephone No.	Date
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The Applicant is entitled to the Freeze Program on the 2013 Grand List  
(The frozen tax granted to a taxpayer under the provisions of this program may not exceed 75% of the taxes levied against the taxpayer without said programs.)

Frozen Tax Amount \$ \_\_\_\_\_

No freeze shall be given under this program to any person(s) who owes delinquent Taxes to the City of Shelton.

The application is disallowed for the following reason: \_\_\_\_\_

Signature of Assessor or Member of Assessor's Staff

Date