

§ 18-2

EAST HAVEN CODE

Sec. 18-2. Property tax exemption for certain blind and disabled persons.

(a) The Town of East Haven hereby provides that any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of three thousand dollars (\$3,000.00), as provided under subdivision (17) of section 12-81 of the General Statutes, shall be entitled to an additional exemption from such tax in an amount up to two thousand dollars (\$2,000.00) of such assessed value provided such person satisfies the income requirements set forth in Public Act No. 85-165 and submits a proper claim for such exemption as set forth in said Public Act.

(b) The town hereby provides that any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of one thousand dollars (\$1,000.00), as provided under subdivision (55) of section 12-81 of the General Statutes, shall be entitled to an additional exemption from such tax in an amount of up to one thousand dollars (\$1,000.00) of such assessed value, provided such person satisfies the income requirements set forth in Public Act No. 85-294 and submits a proper claim for exemption as set forth in said Public Act.

(c) This section shall be applicable to the assessment year commencing October 1, 1985, and to each assessment year thereafter unless and until provided otherwise by appropriate action of the town.

(d) This section shall be effective in accordance with the provisions of the Town Charter. (Ord. No. 325, §§ 1—4, 9-4-85)

Editor's note—Ord. No. 325, §§ 1—4, enacted Sept. 4, 1985, did not expressly amend the Code; hence, codification as § 18-2 was at the discretion of the editor.

Sec. 18-2.1. Property tax relief for senior citizens and disabled persons.

(a) Property tax relief, as provided for in section 12-129n of the Connecticut General Statutes, shall be provided to those resident property owners who meet the criteria set forth in section 12-129n(a) of the Connecticut General Statutes, and who receive property tax relief pursuant to section 12-129b and/or section 12-170aa of the Connecticut General Statutes (the "eligible property owners"). Such relief shall be in an amount as set forth in subsection (b) of this section, and shall be in addition to the property tax relief provided pursuant to sections 12-129b and 12-170aa.

(b) The property tax relief authorized herein shall be in the form of a tax credit; shall be effective as of July 1, 1999; and shall be in an amount which shall be calculated as follows:

- (1) If the number of "eligible property owners" as determined by reference to the criteria set forth in subsection (a) above is one thousand (1,000) or less, each "eligible property owner" shall receive a tax credit in the amount of four hundred dollars (\$400.00).
- (2) If the number of "eligible property owners" as determined by reference to the criteria set forth in subsection (a) is greater than one thousand (1,000), each "eligible property

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owner" shall receive a tax credit in an amount which is equal to the quotient derived by dividing four hundred thousand dollars (\$400,000.00) by the total number of "eligible property owners."

- (3) The amount of the tax credit as provided for in subsections (1) and (2) of this section may be amended by resolution of the town council, upon the recommendation of the board of finance, pursuant to the provisions of section 12-129n(b)(2) of the Connecticut General Statutes.
- (4) Pursuant to section 12-129n(a) of the Connecticut General Statutes, the property tax relief provided for herein, together with any other relief received by said resident shall not exceed the total amount of the tax which would be laid against the taxpayer.

(c) Where the total amount of property tax relief provided for herein, when combined with any tax relief for which such taxpayer may be eligible in accordance with sections 12-129b to 12-129d, inclusive, 12-129h or 12-170aa, exceeds in the aggregate seventy-five (75) percent of the property tax for which such tax payer would be liable but for the benefits under this section and any of the sections mentioned above in this subsection, the town shall establish a lien on such property, as required by section 12-129n(f) of the Connecticut General Statutes, in the amount of the relief granted. Such deferred taxes, together with simple interest at the rate of one (1) percent per month, shall be reimbursed to the town within one hundred eighty (180) days of the death of, or upon conveyance by, the recipient of said tax relief, or his estate.

(d) This section shall be deemed to incorporate all mandatory provisions of section 12-129n of the Connecticut General Statutes, as may, from time to time, be amended.
(Ord. No. 650, §§ 1—4, 6-1-99; Ord. No. 790, 5-10-07)

Editor's note—Ord. No. 650, §§ 1—4, adopted June 1, 1999, pertained to property tax relief for persons sixty-five years and older and to persons permanently and totally disabled. Such provisions did not specify manner of codification, but have been included by the editor as § 18-2.1. In the event of conflict between the provisions of this section and section 18-2, it is presumed that the more recent provisions will prevail.

Sec. 18-3. Payments of delinquent motor vehicle tax.

As of the effective date of this system, any delinquent property taxes owed to the town applicable with respect to a motor vehicle shall be payable only in cash or by certified check or money order; provided, that such requirement shall not apply to any payment of such taxes which is made within three (3) months of the due date thereof. (Ord. No. 297, § 1, 10-29-84)

Editor's note—Ord. No. 297, § 1, enacted Oct. 29, 1984, did not expressly amend the Code; hence, codification as § 18-3 was at the discretion of the editor.

Sec. 18-4. Suspension of motor vehicle taxes for residents serving in Persian Gulf conflict.

(a) *Authorized.* The payment of motor vehicle taxes by any resident of the town shall be suspended for the period of the time such resident serves or has served in the Persian Gulf conflict.



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY DIVISION

Date: November 07, 2013

To: Assessors and Municipal Agents

From: Patrick Sullivan, Fiscal Administrative Officer, IGP

Subject: QUALIFYING INCOME-PROGRAM YEAR 2013

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in the year 2014. These levels are to be used for the 2013 Grand List Homeowner and Renter applications, 2014 Grand List Additional Veteran's applications and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2012 G/L (RENEWALS) are calculated for the 2013 G/L using the 2012 qualifying income schedule, NOT the schedule below. Also please be aware that the Renters Rebate application period has been expanded to April 1st through October 1st.

Homeowners

Income and Grant Information -2013 Benefit Year
Filing period February 1 - May 15, 2014

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

Renters

Income and Grant Information - 2013 Benefit Year
Filing period April 1 - October 1, 2014

Income		Maximum Credit		Minimum Credit	
Over	To	Married/Single		Married/Single	
\$-0-	\$ 17,000	\$900	\$700	\$400	\$300
17,000	22,900	700	500	300	200
22,900	28,600	500	250	200	100
28,600	34,100	250	150	100	50
34,100	41,600	150	-0-	50	-0-

(Over)

The Medicare Premium effective January 1, 2013, was \$104.90 per month per individual. Annual Medicare premiums for the year 2013 therefore, were \$1,258.80 for a single applicant and \$2,517.60 for married applicants. WE CONTINUE TO REQUIRE A FORM SSA1099, OR IT'S EQUIVALENT FOR EACH HOMEOWNER AND RENTER APPLICANT TO BE PROVIDED AT THE INTAKE SITE.

The Additional Veterans' exemption for income qualifying applicants for the 2014 G/L will be based on the following income maximums: The maximum for single applicants will be \$34,100.00; the maximum for married applicants will be \$41,600.00. Also, if applicable in your municipality, the LOCAL OPTION exemption for the Totally Disabled, Blind and Veterans' programs may use these income maximums.

100% V. A. determined Disabled Veterans will continue to use \$18,000.00 for single applicants and \$21,000.00 for married applicants (adjusted gross income only; Social Security Income is not considered).

The FREEZE program income limit remains at \$6,000.00; adjusted gross income only. Social Security Income, United States Postal System and Railroad Retirement pensions are not counted as income towards the income limit for the FREEZE program.

If there are any questions regarding any of the income limits stated above, please call me at (860) 418-6406 or e-mail at patrick.j.sullivan@ct.gov

c: Shirley Corona, IGP, OPM

Robin Cohen, OLR, L.O.B., Room 5300 (860-240-8433)

Christopher Perillo and Robert Wysock, OFA, L.O.B., Room 5200 (860-240-0200)

Jennifer Bernier, CT Legislative Library, L.O.B., Room 5400 (860-240-8888)