

## Marsha Standish

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**From:** Joyce Stangeland [jstangeland@plainfieldct.org]  
**Sent:** Friday, July 18, 2014 10:02 AM  
**To:** Marsha Standish  
**Subject:** Local Option Elderly Program

Hello Marsha,

Here is a copy of our ordinance for the EHO. We just give a \$100.00 extra to each account that qualifies for the EHO.

Thanks,  
Joyce

ORDINANCE 119  
**AN ORDINANCE TO PROVIDE PROPERTY TAX RELIEF  
FOR ELDERLY AND TOTALLY DISABLED**

**§ Eligibility for relief.**

Any person who is liable for taxes assessed on real property located in the Town of Plainfield, which real property is occupied by such person as his/her personal residence, whether such person is an owner of the real property or is liable for taxes therein under the provisions of Connecticut General Statutes 12-48 as a tenant for life or for a term of years, shall be entitled to tax relief in the form of a tax credit, provided that:

**A. The person is:**

- (1) Sixty-five years of age or over, or his/her spouse is 65 years of age or over and resides with such person or the person is 60 years of age or over and the surviving spouse of a taxpayer who would have qualified for tax relief under this Ordinance at the time of his/her death; or
- (2) Under the age of 65 years and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security, or has not been engaged in employment covered by social security and accordingly has not qualified for benefits thereunder, but has 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 qualifications for such permanent total disability benefits are comparable to such requirements under social security.

- B.** The person has been a real property taxpayer of the Town of Plainfield for one year immediately preceding the receipt of tax benefits.
- C.** The property for which the tax relief is claimed is the legal domicile of such person and is occupied by such person for at least 250 days of each year.
- D.** The person has applied for and has current approval for the State of Connecticut homeowners tax credits provided through 12-129b to 12-129d inclusive or Sections 12-170aa to 12-170cc inclusive of the Connecticut General Statutes.
- E.** The person is not delinquent in payment of any taxes to the Town of Plainfield.
- F.** The person submits in such form and with such exhibits as the Town of Plainfield may from time to time require, an application for tax relief afforded under this program between February 1 and May 15 for the following fiscal year, which begins on July 1. The person must apply biennially to be entitled to tax relief set forth herein, or whatever application schedule is employed by the State of Connecticut.

**§ Amount of tax credit.**

The amount of tax credit afforded under this program shall be \$100 per property and shall apply only to owner-occupied dwellings and to the homesite lot on which the dwelling is situated, along with one outbuilding on the homesite used with the dwelling, which is not an additional dwelling. In any case where title to such real property is reported in the names of more than one taxpayer,

the amount of the credit shall be provided in accordance with the fractional share such eligible owner holds in the property.

**§ Pro rata Town of Plainfield tax reduction upon transfer of property.**

The Town of Plainfield reduction offered and approved under this Ordinance shall be pro rated based on the same criteria and in the same manner as the State of Connecticut tax reductions are pro rated in accordance with Sec. 12-170aa (i) of the Connecticut General Statutes.

**§ Administration of program.**

- A. The Assessor of the Town of Plainfield is hereby authorized to implement this program, and to execute such rules and regulations as may be adopted by the Board of Selectmen from time to time and deemed necessary for the proper administration of this program.
- B. The Assessor of the Town of Plainfield, acting as an agent of the Board of Selectmen, shall determine eligibility for tax relief under this program. He/she shall compute the amount of credit due each qualified taxpayer, and make proper record thereof, and so inform the Director of Finance.

**§ Waiver of right to establish lien.**

To the extent of the maximum annual benefit afforded under this program, the Town of Plainfield hereby waives any right to establish a lien, which it may have under the provisions of Connecticut General Statutes 12-1 29n(f).

**§ Limitation on credits granted.**

The total of all credits granted under the provisions of this article shall not exceed \$25,000 annually. If the total of all credits to be granted, except for this section, would exceed said amount, then such credit shall be reduced on a pro-rata basis so that the total credits equal \$25,000.

**§ Confidentiality.**

Affidavits, applications or other documents presented in support of the application for tax relief shall remain confidential and shall not be disclosed except in connection with an investigation of fraud or other misrepresentation as to eligibility or except as may otherwise be required by law.

**§ When effective.**

This Ordinance shall apply commencing with the taxes due on the October 1, 2008 Grand List.

Paul E. Sweet  
First Selectman