

TOWN OF BURLINGTON
ORDINANCE # _____

AN ORDINANCE AUTHORIZING A PROGRAM OF PROPERTY TAX RELIEF

BE IT ORDAINED BY THIS TOWN MEETING:

SECTION 1 – PURPOSE

The purpose of this Ordinance is to enhance the property tax credit provided to certain residents age 65 or older or, permanently totally disabled taxpayers in the Town by the State of Connecticut. This Ordinance provides additional Town property tax credit to such taxpayers with respect to real property owned and occupied by such taxpayers as their principal residence. The program is enacted pursuant to the option provided to municipalities under Section 12-129n of the Connecticut General Statutes.

SECTION 2 – ELIGIBILITY

To be eligible a Town resident and taxpayer must meet the eligibility requirements of Section 12-129n of the Connecticut General Statutes, as it may be amended from time to time. The resident or his/her spouse must have been a taxpayer of the Town for two years immediately preceding the commencement of his/her receipt of this tax credit. Property tax credits will only be given with respect to real property owned and occupied by the taxpayer as his/her principal residence. Additionally, all taxes relating to all real property owned by the resident taxpayer or spouse must have been paid in full for the two years immediately preceding the commencement of the receipt of property tax benefits during such period.

SECTION 3 – MAXIMUM INCOME REQUIREMENTS

The maximum income requirements and tax credits are as shown on the attached chart. For the purposes of this Ordinance, income shall include income or potential income that an applicant is entitled to receive, but chooses to not request, receive or accept, including but not limited to, undistributed income from investment retirement accounts, trusts, annuities, stocks, bonds, certificates of deposit and other similar investments. In addition to federal income tax returns or other evidence of qualifying income required to be provided with the application, each applicant shall also provide a certification as to potential income that such applicant is entitled to receive, and all records or reports related thereto. The provision for determining potential income shall specifically exclude life insurance.

SECTION 4 – ADMINISTRATION

The Tax Assessor shall adopt such rules, regulations and procedures as deemed necessary or appropriate for the purpose of implementing and administering the program authorized by this Ordinance. All such rules, regulations and procedures shall be kept on file at the office of the Tax Assessor.

SECTION 5 – GRAND LIST

The program authorized by this Ordinance shall first become effective for taxes due on the Grand List of October 1, 2007.

SECTION 6 – BIENNIAL REVIEW OF THE PROGRAM

There shall be a biennial review of the program described in this Ordinance. Not later than June 30 biennially, beginning on June 20, 2009, the Board of Selectmen shall appoint a five member committee. This committee will prepare a report to be presented to the Board of Selectmen containing its recommendations for the continuance, modification or cancellation of the program and such other information requested by the Board of Selectmen no later than August 31 of such year.

SECTION 7 – SAVINGS CLAUSE

If any section, clause, provision or portion of this Ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holdings shall not affect or impair any other section, clause, provision or portion of this Ordinance.

SECTION 8 – EFFECTIVE DATE

This Ordinance shall become effective fifteen (15) days after publication in a newspaper having a general circulation in the Town of Burlington.

Property Tax Relief Maximum Income Requirements and Tax Credits

INCOME	MARRIED	UNMARRIED
11,000 – 14,400	1,250.00	1,000.00
14,400 – 19,400	1,000.00	750.00
19,400 – 24,200	750.00	550.00
24,200 – 28,800	550.00	450.00
28,800 – 35,300	450.00	300.00
35,350 – 40,000	300.00	300.00
40,000 – 50,000	300.00	250.00

This Ordinance shall be effective on 10-18, 2007.