

AN ORDINANCE AMENDING
AN ORDINANCE TO PROVIDE PROPERTY TAX RELIEF
FOR CERTAIN HOMEOWNERS AGE SIXTY-FIVE OR OVER
OR PERMANENTLY AND TOTALLY DISABLED

Be it ordained by the Town Council of the Town of Ledyard:

Section 1: Purpose

To amend an ordinance that provides property tax abatement for residential property of certain homeowners age sixty-five or over or permanently and totally disabled under the provisions of Section 12-129n of the Connecticut General Statutes (General Statutes), so as to supplement the amount provided by the State of Connecticut to such persons by Sections 12-129b through 12-129d, inclusive, and Section 12-170aa of the General Statutes.

Section 2: Effective Date

The effective date of this Ordinance shall be the Grand List of October 1, 2006.

Section 3: Qualifications

Persons qualified for a benefit under this Ordinance are those who own real property located in the Town of Ledyard, or who are liable for the payment of taxes thereon under Section 12-48 of the General Statutes, and who occupy that property as his or her principal residence at least 183 days of each year; such persons may be entitled to tax benefit in accordance with this Ordinance provided:

- a. Such person is sixty-five (65) years of age or over; or whose spouse, living with him or her is sixty-five (65) years of age or over, or who is sixty (60) years of age or over and the surviving spouse of a taxpayer qualified for relief under this ordinance at the time of his or her death, provided such spouse was domiciled with such qualifying taxpayer at the time of his or her death, or

Such person is under sixty-five (65) years of age and is 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 there under, 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 teachers retirement plan, in which the requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security Law;

- b. Such person or spouse has been a real property taxpayer of the Town of Ledyard for at least one (1) year immediately preceding the receipt of tax benefits;
- c. Such person has maximum income during the calendar year preceding the year in which application is made for the tax benefit provided in this Ordinance in an amount not exceeding 1.25 times the annual income limit set by the State of Connecticut through its Office of Policy and Management for the application of tax credits under Section 12-170aa of the General Statutes.

Section 4: Requirements/Provisions

- a. The benefits afforded by this Ordinance shall be limited to the principal residence of the taxpayer(s) as defined herein, and the standard minimum building lot for the zoning district in which the residence is located together with improvements, and shall not in any case be applied to taxes owed on excess acreage or other land beyond the aforementioned minimum building lot;
- b. The property tax benefits provided for by this Ordinance shall, in any case where title to real property is recorded in the name of the taxpayer or his/her spouse and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse or, if such property is a multiple family dwelling, such relief shall be prorated to reflect the fractional portion of such property occupied by the taxpayer;
- c. Application for the benefit afforded by this Ordinance shall be made on a form prescribed by the Tax Assessor, which shall be filed between February 1 and May 15 of the year as to which tax benefits are sought, shall at a minimum include the information and be subject to the limitations set forth in Section 12-170aa(e) of the General Statutes, and if such an application for state relief is filed, shall be filed simultaneously with such application. Eligible taxpayers who were required to apply for the benefits afforded by Ordinance 96 by May 15, 2006 are granted a one-time extension of the application period to May 15, 2007 to receive a one-time retroactive benefit. Applications shall be re-filed biennially thereafter. In the case of an original application for benefits under this Ordinance, if a property owner qualifies after having applied for the Section 12-170aa of the General Statutes benefit in the previous year, he or she may file such application in the year following the state application, but the application for a benefit under this Ordinance shall be re-filed in the following year to be then and thereafter reviewed in conjunction with the state application;
- d. In respect to such biennially required application after the filing and approval for the first year, the Tax Assessor shall notify each such homeowner concerning application requirements and conformity with the provisions of Section 12-170aa(e) of the General Statutes. In the year immediately following any year in which such property owner has submitted application and qualified for tax benefit, such property owners shall be presumed, without filing application therefore, to be qualified for tax benefit in the subsequent year; but if any property owner has qualified and received tax benefits under this section, and in that subsequent calendar year has qualifying income in excess of the maximum provided by this Ordinance, he or she shall notify the Tax Assessor on or before the filing date for the second year, and shall be denied tax reduction under this Ordinance for such assessment year and for any subsequent year until he or she has reapplied and again qualified for the benefits of this Ordinance;

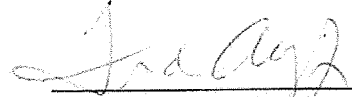
- e. To the extent permitted by applicable state and federal law, any information filed under this Ordinance shall be afforded the same confidentiality by the Tax Assessor's office as is required to be afforded to applications for tax benefits under Section 12-170aa(f) of the General Statutes;
- f. The tax benefit afforded by this Ordinance shall be equal to 50% of the total real property tax owed on the qualifying property if the taxpayer's income does not exceed 1.00 times the annual income limit set by the State of Connecticut; or shall be equal to 25% of the total real property tax owed on the qualifying property if the taxpayer's income is more than 1.00 times but not exceeding 1.25 times the annual income limit set by the State of Connecticut. No property tax benefits afforded by this Ordinance, taken together with any benefits received by the provisions of Sections 12-129b through 12-129d, inclusive, and Section 12-170aa of the General Statutes, shall exceed in the aggregate 75% of the total amount of property tax for which such taxpayer would be liable in the absence of such benefits;
- g. The total abatement of property tax revenue, based on an estimate in any tax year by the Tax Assessor, which may be granted by the Town pursuant to the provisions of this Ordinance shall not exceed an amount equal to 10% of the total real property tax assessed by the town in the preceding tax year. If the total of all benefit granted under this Ordinance would exceed said limit, all benefits granted under this Ordinance shall be reduced and pro-rated so as not to exceed said limit;
- h. The property tax benefits afforded by this Ordinance shall not disqualify such taxpayer with respect to any benefit for which such taxpayer shall be eligible under the provisions of Sections 12-129b through 12-129d, inclusive, and Section 12-170aa of the General Statutes, and any such property tax benefits afforded by this Ordinance shall be in addition to any benefits for which such taxpayer shall be eligible under other ordinances of the Town of Ledyard or provisions of the General Statutes, including, but not limited to, Sections 12-129b through 12-129d, inclusive, and Section 12-170aa;
- i. No person who receives benefits from any other town or state, based on claimed principal residency in such other town or state, shall be eligible for benefits under this Ordinance. The Tax Assessor may require proof of residency as he or she deems appropriate;
- j. In the event that the qualifying property is sold, assigned or the qualifying taxpayer otherwise transfers ownership, in whole or in part, or in the event of the death of the qualifying taxpayer in the absence of a qualifying spouse, the benefits provided under this Ordinance shall be pro-rated for that year in accordance with the provisions of Section 12-170aa of the General Statutes;
- k. Any person who, for the purpose of obtaining a tax benefit under this Ordinance, willfully fails to disclose all matters related thereto or with intent to defraud makes a false statement, shall refund all property tax credits improperly taken, with interest at the rate applicable to unpaid taxes, and shall be fined not more than five hundred dollars (\$500).

If any provision of this Ordinance shall be held invalid by a court having competent jurisdiction, such invalidity shall not affect any of the other provisions of this Ordinance that can be given effect without the invalid provision and for this purpose the provisions of this Ordinance are hereby declared severable.

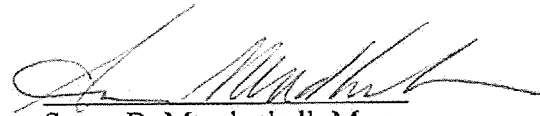
Section 6: Cancellation of previous Ordinances.

This ordinance cancels and supersedes Ordinance # 96 "An Ordinance to Provide Tax Relief for Certain Homeowners Age Sixty-Five or Over or Permanently and Totally disabled" adopted on October 26, 2005.

Adopted by the Ledyard Town Council on: January 10, 2007


Fred Allyn, Jr., Chairman

Approved/Disapproved on:


1/11/07

Susan B. Mendenhall, Mayor

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Ordinance # 108

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- a. Such person is sixty-five (65) years of age or over; or whose spouse, living with him or her is sixty-five (65) years of age or over, or who is sixty (60) years of age or over and the surviving spouse of a taxpayer qualified for relief under this ordinance at the time of his or her death, provided such spouse was domiciled with such qualifying taxpayer at the time of his or her death, or

Such person is under sixty-five (65) years of age and is 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 there under, 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 teachers retirement plan, in which the requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security Law;

- b. Such person or spouse has been a real property taxpayer of the Town of Ledyard for at least one (1) year immediately preceding the receipt of tax benefits;
- c. Such person has maximum income during the calendar year preceding the year in which application is made for the tax benefit provided in this Ordinance in an amount not exceeding 1.25 times the annual income limit set by the State of Connecticut through its Office of Policy and Management for the application of tax credits under Section 12-170aa of the General Statutes.

Section 4: Requirements/Provisions

- a. The benefits afforded by this Ordinance shall be limited to the principal residence of the taxpayer(s) as defined herein, and the standard minimum building lot for the zoning district in which the residence is located together with improvements, and shall not in any case be applied to taxes owed on excess acreage or other land beyond the aforementioned minimum building lot;
- b. The property tax benefits provided for by this Ordinance shall, in any case where title to real property is recorded in the name of the taxpayer or his/her spouse and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse or, if such property is a multiple family dwelling, such relief shall be prorated to reflect the fractional portion of such property occupied by the taxpayer;
- c. Application for the benefit afforded by this Ordinance shall be made on a form prescribed by the Tax Assessor, which shall be filed between February 1 and May 15 of the year as to which tax benefits are sought, shall at a minimum include the information and be subject to the limitations set forth in Section 12-170aa(e) of the General Statutes, and if such an application for state relief is filed, shall be filed simultaneously with such application. Eligible taxpayers who were required to apply for the benefits afforded by Ordinance 96 by May 15, 2006 are granted a one-time extension of the application period to May 15, 2007 to receive a one-time retroactive benefit. Applications shall be re-filed biennially thereafter. In the case of an original application for benefits under this Ordinance, if a property owner qualifies after having applied for the Section 12-170aa of the General Statutes benefit in the previous year, he or she may file such application in the year following the state application, but the application for a benefit under this Ordinance shall be re-filed in the following year to be then and thereafter reviewed in conjunction with the state application;
- d. In respect to such biennially required application after the filing and approval for the first year, the Tax Assessor shall notify each such homeowner concerning application requirements and conformity with the provisions of Section 12-170aa(e) of the General Statutes. In the year immediately following any year in which such property owner has submitted application and qualified for tax benefit, such property owners shall be presumed, without filing application therefore, to be qualified for tax benefit in the subsequent year; but if any property owner has qualified and received tax benefits under this section, and in that subsequent calendar year has qualifying income in excess of the maximum provided by this Ordinance, he or she shall notify the Tax Assessor on or before the filing date for the second year, and shall be denied tax reduction under this Ordinance for such assessment year and for any subsequent year until he or she has reapplied and again qualified for the benefits of this Ordinance;

e. To the extent permitted by applicable State and federal law, applications filed under this Ordinance shall be afforded the same confidentiality by the Tax Assessor's office as is required to be afforded to applications for tax benefits under Section 12-170aa(f) of the General Statutes;

f. The tax benefit afforded by this Ordinance shall be equal to 50% of the total real property tax owed on the qualifying property if the taxpayer's income does not exceed 1.00 times the annual income limit set by the State of Connecticut; or shall be equal to 25% of the total real property tax owed on the qualifying property if the taxpayer's income is more than 1.00 times but not exceeding 1.25 times the annual income limit set by the State of Connecticut. No property tax benefits afforded by this Ordinance, taken together with any benefits received by the provisions of Sections 12-129b through 12-129d, inclusive, and Section 12-170aa of the General Statutes, shall exceed in the aggregate 75% of the total amount of property tax for which such taxpayer would be liable in the absence of such benefits;

g. The total abatement of property tax revenue, based on an estimate in any tax year by the Tax Assessor, which may be granted by the Town pursuant to the provisions of this Ordinance shall not exceed an amount equal to 10% of the total real property tax assessed by the town in the preceding tax year. If the total of all benefit granted under this Ordinance would exceed said limit, all benefits granted under this Ordinance shall be reduced and pro-rated so as not to exceed said limit;

h. The property tax benefits afforded by this Ordinance shall not disqualify such taxpayer with respect to any benefit for which such taxpayer shall be eligible under the provisions of Sections 12-129b through 12-129d, inclusive, and Section 12-170aa of the General Statutes, and any such property tax benefits afforded by this Ordinance shall be in addition to any benefits for which such taxpayer shall be eligible under other ordinances of the Town of Ledyard or provisions of the General Statutes, including, but not limited to, Sections 12-129b through 12-129d, inclusive, and Section 12-170aa;

i. No person who receives benefits from any other town or state, based on claimed principal residency in such other town or state, shall be eligible for benefits under this Ordinance. The Tax Assessor may require proof of residency as he or she deems appropriate;

j. In the event that the qualifying property is sold, assigned or the qualifying taxpayer otherwise transfers ownership, in whole or in part, or in the event of the death of the qualifying taxpayer in the absence of a qualifying spouse, the benefits provided under this Ordinance shall be pro-rated for that year in accordance with the provisions of Section 12-170aa of the General Statutes;

k. Any person who, for the purpose of obtaining a tax benefit under this Ordinance, willfully fails to disclose all matters related thereto or with intent to defraud makes a false statement, shall refund all property tax credits improperly taken, with interest at the rate applicable to unpaid taxes, and shall be fined not more than five hundred dollars (\$500).

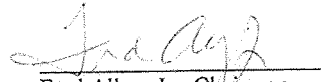
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If any provision of this Ordinance shall be held invalid by a court having competent jurisdiction, such invalidity shall not affect any of the other provisions of this Ordinance that can be given effect without the invalid provision and for this purpose the provisions of this Ordinance are hereby declared severable.


Section 6: Cancellation of previous Ordinances.

This ordinance cancels and supersedes Ordinance # 96 "An Ordinance to Provide Tax Relief for Certain Homeowners Age Sixty-Five or Over or Permanently and Totally disabled" adopted on October 26, 2005.

Adopted by the Ledyard Town Council on: January 10, 2007


Fred Allyn, Jr., Chairman

Approved/Disapproved on:  1/10/07


Susan B. Mendenhall, Mayor

Published January 22, 2007
Effective February 12, 2007