

Elderly 1990
Ordinance

Sec. 16.6. Tax relief for the elderly and disabled.

(a) *Authority.* The Town of Suffield adopts the provisions of Connecticut General Statutes section 12-129n to provide tax relief to the elderly and disabled.

(b) *Eligibility and application for property tax credit relief for the elderly and disabled.*

- (1) *Eligibility.* To be eligible, the elderly or disabled taxpayer shall complete an application and must have qualified for the State of Connecticut tax credit relief for elderly and disabled homeowners and meet the financial requirements under the provisions of sections 12-129b to 12-129d, inclusive, sections 112-129h, 12-129i, and sections 12-170a to 12-170c, inclusive, of the general statutes, as the same may be amended from time to time. *Income App - State*
- (2) *Filing period for application.* Any property owner, believing him/herself entitled to a tax reduction under the program, must make application to the assessor of Suffield between February 1 and May 15, of the calendar year following the October 1 Grand List date for which tax relief is sought. Claimant must reapply for subsequent qualification on a biennial basis. *2/1 - 5/15*
- (3) *Age and disability requirement.* Claimant (or spouse, if domiciled together) must have been sixty-five (65) years of age by the end of the calendar year preceding the filing requirement. Totally disabled persons regardless of age are eligible. *65 disabled*
- (4) *Residency/tenancy requirement.* Claimant must own and reside at the property for which tax relief is sought; or he/she must hold a tenancy for life use or for a term of years in such property, which tenancy makes him liable for the payment of the property taxes under Connecticut General Statutes section 12-48. Such ownership which must constitute the claimant's principal or legal residence, must have been effective on or before October 1 of the current assessment year. *LU = ok 10/1-occupancy*

(c) *Assessor.* The assessor for the Town of Suffield is delegated the authority to administer this program and promulgate such forms, rules, and regulations necessary, consistent with this section and state law. The assessor shall further adopt a form to implement the provisions of Connecticut General Statutes section 12-129n(f).

(d) *Relief to be granted.* The town tax relief benefit will be calculated as follows:

- (1) Tax minus state benefit minus twenty-five (25) percent of original tax bill equals town credit which in no event may exceed the state benefit. *- tax benefit - 25%*
- (2) The town credit so calculated will be deducted from the taxpayer's July tax bill. *not greater than state*

July

(e) *Application.* Any person who wishes to claim said exemptions may file a written application with the assessor's office.

(Ord. No. 90-01, §§ 1-5, 1-17-90)

*Editor's note—Ord. No. 90-01, §§ 1-5, adopted January 17, 1990, did not specifically amend the Code; therefore, inclusion as § 16-6 was at the discretion of the editor. The effective date of the aforesaid ordinance shall be February 24, 1990.

Secs. 16-7—16-20. Reserved.

ARTICLE II. ASSESSOR*

Sec. 16-21. Establishment of office.

There is hereby established for the town, pursuant to general statutes Title 9, Chapter 146, an assessor's office. Such office shall consist of one (1) full-time qualified assessor, appointed by the first selectman with the approval of the board of selectmen, as hereinafter more particularly set forth.

(Ord. of 12-28-82(2), § I)

Sec. 16-22. Term of office.

The assessor shall be appointed by the first selectman with the approval of the board of selectmen, and shall serve for a term of four (4) years after being sworn and until his successor has been duly appointed and qualified. The four-year term shall commence February 1, 1983. Any vacancy in the office of assessor shall be filled for the unexpired portion of the term by appointment of the first selectman, with the approval of the board of selectmen.

(Ord. of 12-28-82(2), § II)

Sec. 16-23. Powers and duties.

The powers and duties of the assessor shall be those set forth by any and all general statutes concerning the assessment of real and personal property particularly Title 12, and Title 9 of the general statutes.

(Ord. of 12-28-82(2), § III)

*Charter reference—Assessor, § 609.

Cross references—Officers, § 2-131 et seq.

Sec. 16-24. Compensation; clerical assistance.

The assessor shall receive such compensation for the performance of his duties as may be determined by the town pursuant to section 12-121 of the general statutes. The creation of any positions of clerical assistants to the assessor and the compensation to be allocated for