

**3-12-2007]**

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**CODE OF THE TOWN OF SIMSBURY, CONNECTICUT, v37 Updated 02-01-2014 /  
PART II GENERAL LEGISLATION / Chapter 141, TAXATION / ARTICLE VIII, Tax  
Credit for Elderly and Totally Disabled Homeowners [Adopted 3-12-2007] /  
§ 141-25. Purpose.**

**§ 141-25. Purpose.**

The purpose of this article is to provide real property tax relief for eligible elderly or disabled residents as defined in § 141-28 of this article ("qualified residents") in the form of a tax credit ("tax credit") against, and in reduction of, the real property tax liability which otherwise would be imposed on the property of qualified residents, under the terms and conditions hereinafter specified.

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§ 141-26. When effective.**

**§ 141-26. When effective.**

The tax credit shall be available against the real property tax liability of qualified residents which otherwise would be imposed by the Town of Simsbury beginning in the 2007 tax year.

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§ 141-27. Definitions.**

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As used in this article, the following terms shall have the meanings indicated:

ORDINANCE BENEFICIARY -- One who has qualified to receive a tax credit pursuant to this article.

**PRINCIPAL RESIDENCE**

A. The residence occupied by the applicant or his spouse who is domiciled with him for at least

183 days of the calendar year preceding the date of application for a tax credit hereunder and of the calendar year in which such tax credit is first granted on the basis of that application.

- B. Confinement in a hospital or convalescent hospital shall not reduce the number of days of residence in such calendar year, provided the ordinance beneficiary has an abiding intention to return. One does not have an abiding intention to return if one has been so confined for two years ending on the date of application for benefits hereunder, nor if the eligible property has been let to another.

**PROGRAM MAXIMUM INCOME** -- The income as defined in § 141-29B of this article above which a qualified resident shall not be eligible for any tax credit under this article. The program maximum income shall be the maximum income for married applicants under the elderly homeowners' program as prescribed by Section 12-170aa of the Connecticut General Statutes, as amended, adjusted as prescribed therein, plus \$10,000.

**TAX YEAR** -- For purposes of this article, the year beginning on the first day of the Town's fiscal year, or if the due date of the first installment of tax in any fiscal year is later than the first day of the Town's fiscal year, then beginning with that date, and ending 12 months later.

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§ 141-28. Eligible persons and property.**

**§ 141-28. Eligible persons and property.**

Qualified residents shall be residents of the Town of Simsbury, with respect to real property owned and occupied by such residents as their principal residence, or unit owners of a cooperative as provided in Section 12-129n(g) of the Connecticut General Statutes, who are 65 years of age and over or whose spouses, living with them, are 65 years of age or over or 60 years of age or over and the surviving spouse of a taxpayer qualified in such municipality under this section at the time of his or her death or with respect to real property on which such residents or their spouses are liable for taxes under Section 12-48, or 2) under age 65 and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security, or have not been engaged in employment covered by social security and accordingly have not qualified for benefits thereunder, but have 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, provided such residents or their spouses under Subdivisions (1) or (2) above have been taxpayers of such municipality for one year

immediately preceding their receipt of tax benefits under this section and meet the requirements which may be established by this article with respect to maximum income allowable during the calendar year preceding the year in which application is made for the tax relief provided in this section.

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PART II GENERAL LEGISLATION / Chapter 141, TAXATION / ARTICLE VIII, Tax  
Credit for Elderly and Totally Disabled Homeowners [Adopted 3-12-2007] /  
§ 141-29. Total tax relief allowed under real property tax credit.**

**§ 141-29. Total tax relief allowed under real property tax credit.**

A. Beginning with the tax year pertaining to the Town fiscal year ending June 30, 2013, a tax credit shall be available to offset the otherwise imposed property tax liability of qualified residents in accordance with the following annual income and credit limits: [Amended 4-23-2012]

(1) Married joint qualifying income (preceding calendar year).

<b>Qualifying Income</b>	<b>Simsbury Credit</b>
Over \$0 to \$16,100	\$1,750
Over \$16,100 to \$21,700	\$1,500
Over \$21,700 to \$27,100	\$1,250
Over \$27,100 to \$32,300	\$1,000
Over \$32,300 to \$39,500	\$800
Over \$39,500 to \$49,500	\$650

(2) Individual qualifying income (preceding year).

<b>Qualifying Income</b>	<b>Simsbury Credit</b>
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<b>Qualifying Income</b>	<b>Simsbury Credit</b>
Over \$0 to \$16,100	\$1,750
Over \$16,100 to \$21,700	\$1,500
Over \$21,700 to \$27,100	\$1,250
Over \$27,100 to \$32,300	\$1,000
Over \$32,300 to \$39,500	\$800
Over \$39,500 to \$49,500	\$650

- B. For purposes of these income limits, qualifying income shall be determined in the same manner as "qualifying income" is determined under Section 12-170aa of the Connecticut General Statutes, as amended.
- C. These income limits shall be adjusted each year to reflect the annual inflation adjustment in social security income, with each such adjustment of qualifying income determined to the nearest \$100, as determined by the Office of Policy and Management or its successor under Section 12-170aa, as amended.

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Credit for Elderly and Totally Disabled Homeowners [Adopted 3-12-2007] /  
§ 141-30. Application for, and granting of, real property tax credit relief.**

**§ 141-30. Application for, and granting of, real property tax credit relief.**

- A. Each applicant shall file an application for a tax credit under this article with the Town of Simsbury at any time during the period beginning on the first day of February and ending on the 15th day of May prior to the commencement of the tax year for which the tax credit is sought, except that one who has applied and been granted a tax credit for one tax year shall be presumed to be qualified for the immediately following tax year without making a new application. Application shall be made in the form and manner prescribed and provided by the Assessor.
- B. Upon a determination by the Town Assessor's office ("Assessor") that the applicant has met the requirements of §§ 141-27 and 141-28 above and is a qualified resident, the Assessor

shall:

- (1) Determine the amount of tax credit available to the qualified resident; and
- (2) Cause a certificate of tax credit to be issued in such form and manner as to permit the Tax Collector to reduce the amount of tax levied against the qualified resident and make proper record thereof; and
- (3) Upon request, provide a copy to the applicant.

C. Beneficiary later found ineligible; change in income.

- (1) Any ordinance beneficiary who is later found ineligible after filing a false affidavit or presenting materially false information on the application for tax credit will be immediately liable to reimburse the Town of Simsbury for all benefits received and be subject to penalties and interest prescribed by law.
- (2) If any homeowner has qualified and received tax reduction under this article and subsequently in any calendar year has qualifying income in excess of the program maximum income described in this article, he shall notify the tax assessor on or before the next filing date and shall be denied tax reduction under this article for that tax year and any subsequent year or until he has reapplied and again qualified for benefits under this article.

D. The tax credit shall, as much as is possible, be divided equally among the several installments of tax.

E. All applications and supporting financial documentation shall be kept confidential and not open to public inspection.

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§ 141-31. Prorating of credit with sale or conveyance of property; limitation on  
amount of credit.**

**§ 141-31. Prorating of credit with sale or conveyance of property; limitation on amount of credit.**

- A. In any case where the real property for which a tax credit has been granted to a qualified resident is sold, assigned, granted, or conveyed in a tax year during which a tax credit is available, the amount of the tax credit shall be prorated by a fraction, the numerator of which shall be the number of full months from the first day of July of the tax year to which the tax

credit is applied to the date of conveyance, and the denominator of which shall be 12.

- B. Each qualified resident shall be required, within a period not to exceed 30 days following the date of any such sale, assignment, grant or conveyance to notify the Assessor of such transfer. Upon receipt of such notice or, in the absence of such notice, upon a determination by the Assessor that such conveyance has occurred, the Assessor shall determine the prorated tax credit amount. The Tax Collector shall, within 10 days following such determination, mail or otherwise deliver a bill to the transferee of the property stating the amount of additional tax due. Such tax shall be due and payable and collectible in a single installment within 30 days after the date of the bill and subject to the same liens and principles of collections.
- C. In no event shall the total amount of the tax credit provided to a person pursuant to this article, when added to the total of the real property tax credit granted to such person under Section 12-170aa of the Connecticut General Statutes, result in a tax benefit to such person greater than 75% of the tax otherwise imposed on the eligible property. In the event that the prescribed tax credit would cause the total benefit to exceed the 75% limit, the tax credit shall be reduced so that the total benefit will not exceed 75%.
- D. Except as limited by § 141-31C, the real property tax relief provided under this article shall be in addition to any tax benefits provided by the State of Connecticut.

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§ 141-32. Continuation of existing Town benefit.**

**§ 141-32. Continuation of existing Town benefit.**

Qualified residents who applied for and received a tax credit under the Town program adopted for the 1990 grand list, as amended, for the tax year beginning July 1, 2006, shall continue to be qualified without reapplying for the tax year beginning July 1, 2007.

**CODE OF THE TOWN OF SIMSBURY, CONNECTICUT, v37 Updated 02-01-2014 /  
PART II GENERAL LEGISLATION / Chapter 144, TOBACCO AND DRUGS**

**Chapter 144, TOBACCO AND DRUGS**

[HISTORY: Adopted by the Board of Selectmen of the Town of Simsbury as indicated in article histories. Amendments noted where applicable.]

## **Exemptions for Veterans, Service Members or Survivors; and**

### **Tax Relief for Elderly Homeowners or Totally Disabled Homeowners:**

Each program's features and benefits are summarized in the tables in this brochure.

For dates of qualifying wartime service, contact the assessor's office or see the assessor's page on the town web site at:

<http://www.simsbury-ct.gov/assessor>

### **Motor Vehicle Exemption for Service Members**

For these residents an exemption is provided for one motor vehicle. Filings must be made no later than **December 31** of the year in which the car tax bill became due. Contact the assessor's office for further information.

### **Service Members Civil Relief Act**

This is a federal law which exempts the personal property of those stationed in one state, but domiciled elsewhere. An affidavit is required.

### **Other Exemptions:**

#### **Property of Totally-Disabled Persons**

Property to an assessment of \$1,000 is exempted for one who has been found eligible for Social Security benefits on the basis of permanent and total disability, or who, if not covered under Social Security, qualifies under a corresponding program.

Residents who are 65 and over, and but for age, would qualify for Social Security disability benefits are also eligible.

Residents must apply once to the assessor by January 31 in order for the exemption to be effective on the following July's tax bill. The appropriate proof, such as an award letter, must accompany the application.

Qualifying for this exemption is preliminary to qualifying for the Tax Credit for Elderly or Totally Disabled Homeowners for those who are under the age of 65.

### **Tax Exemptions for Lower-Income Blind**

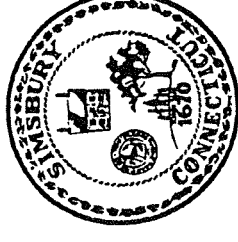
This exempts an additional assessment of \$2,000 for legally blind taxpayers whose 2013 income does not exceed \$41,600 if married, or \$34,100 if single. This is in addition to the \$3,000 exemption for the blind, for a total exemption of \$5,000.

The exemption requires a certificate of legal blindness from the state Bureau of Education and Services for the Blind. Both the certificate and the application for the additional exemption are due by **October 1**. The income-related application only, (not the certificate of legal blindness) must be made annually by October 1.

### **Fifty Per Cent Exemption for a Motor Vehicle retrofitted for use by handicapped persons.**

This exempts 50% of the assessment for specially outfitted vehicles, such as those having lifts. Apply once to the assessor's office for each qualifying vehicle.

# **SIMSBURY RESIDENTS: DO YOU QUALIFY FOR PROPERTY TAX RELIEF?**



## **ASSESSOR'S OFFICE**

**Town Of Simsbury**  
**933 Hopmeadow Street**  
**Simsbury CT 06070**

Phone (860) 658-3251  
Fax (860) 658-3285

On the web at:

<http://www.simsbury-ct.gov/assessor>

David M. Gardner, Assessor  
6/2014

**VETERANS / SERVICE MEMBERS EXEMPTION**  
**FILE PROOF OF QUALIFYING SERVICE BY SEPTEMBER 30 (a)**

TYPE	QUALIFICATIONS	INCOME	REGULAR	STATE ADDITIONAL 50%
12-81(19)	90 Days' Service During Period of War (b)	None	\$1,000	\$500
12-81(20)	VA 10% - 100% Disabled	None	\$1500 to \$3,000	\$750 to \$1,500
	At least 10% + Age 65	None	\$3,000	\$1,500
12-81(21b)	Surviving Spouse	None	Same as veteran had at time of death	

(a) Annually, while in service; once, if no longer serving. Present the original or a certified copy of the honorable discharge to the town clerk. A veteran having a disability rating, whose discharge is on file by September 30, has until March 31 to provide proof of the rating by the VA.

(b) Exception for campaigns less than 90 days

**ADDITIONAL VETERANS / SERVICE MEMBERS - STATE PROGRAM**

INCOME LIMITS - OCTOBER 1 GRAND LIST

**FILING PERIOD: FEBRUARY 1 - OCTOBER 1**

TYPE	QUALIFICATIONS	MAXIMUM INCOME	ASSESSMENT EXEMPTION	STATE ADDITIONAL
12-81g	Reg. Vet/Surviving Spouse- Single	\$34,100	\$1,000	\$2,000
	Reg. Vet/Surviving Spouse- Married/ Qualified Widow(er)	\$41,600	\$1,000	\$2,000
	Vet/Survivor Disabled - Single	\$34,100	\$1,500 - \$3,000	200% of Regular
	Vet/Survivor Disabled - Married/ Qualified Widow(er)	\$41,600	\$1,500 - \$3,000	200% of Regular
	Vet. 100% Disabled - Single	* \$18,000	\$3,000	\$6,000
	Vet. 100% Disabled - Married	* \$21,000	\$3,000	\$6,000

\* Income - Excluding Social Security

**ADDITIONAL VETERANS / SERVICE MEMBERS - TOWN PROGRAM**

INCOME LIMITS - OCTOBER 1 GRAND LIST

**FILING PERIOD: FEBRUARY 1 - OCTOBER 1**

TYPE	QUALIFICATIONS	MAXIMUM INCOME	ASSESSMENT EXEMPTION	STATE ADDITIONAL	TOWN
12-81(19)	Regular Vet. - Single/Surviving Spouse	\$59,100	\$1,000	\$500	10%*
12-81(22)	Regular Vet. - Married/Qualified Widow(er)	\$66,600	\$1,000	\$500	10%*

\*Ten per cent of the assessment to which the exemption is applied

**ELDERLY OR TOTALLY DISABLED HOMEOWNERS' TAX RELIEF - LOCAL PROGRAM**

INCOME AND TAX CREDIT INFORMATION (1)

**FILING PERIOD: FEBRUARY 1 - MAY 15**

INCOME OVER TO		TOWN BENEFIT		TAX CREDIT MAXIMUM INCLUDING TOWN BENEFIT	
				MARRIED	SINGLE
\$0 -	17,000	\$1,750	(+State Benefit)	\$3,000	\$2,750
17,000	22,900	\$1,500	(+State Benefit)	\$2,500	\$2,250
22,900	28,600	\$1,250	(+State Benefit)	\$2,000	\$1,750
28,600	34,100	\$1,000	(+State Benefit)	\$1,500	\$1,250
34,100	41,600	\$ 800	(+State Benefit)	\$1,050	\$ 800
41,600	51,600	\$ 650		\$ 650	\$ 650

(1) For taxes first coming due on July 1, 2014