

Website

## MUNICIPAL PROGRAMS

### ELDERLY OWNERS AND DISABLED OWNERS PROGRAM 1 (grant)

FILE DATES: 2-1-14 to 5-15-14

2013 INCOME \$34,100 unmarried - \$41,600 married

- BENEFIT was \$1,385 for 2012 list (benefit increase equal to percentage increase in the budget)
- Filing permitted by mail through March 15 and in person through May 15<sup>th</sup>.
- Application is good for 2 years 10-1-13 and 10-1-14 lists.
- Must be a legal resident of New Fairfield and own the property as of October 1, 2013.
- Must be 65 years old by December 31, 2013 or be considered 100% disabled by Social Security.
- Must qualify by total income. Total income includes taxable and non-taxable income plus Social Security.
- Must meet all other requirements of the Connecticut State Statutes and New Fairfield Tax Relief Ordinance.

Total state and local benefit may not exceed 75% abatement

### ELDERLY OWNERS AND DISABLED OWNERS PROGRAM 2 (grant)

2013 INCOME UP TO \$36,000 unmarried or married

Applicant does not qualify for the above program

All other requirements the same as Program 1

- Benefit is \$200 off the total tax

### DEFERRAL NOT A GRANT MUST BE PAID BACK

- FILE DATES: 2-1-14 TO 5-15-14 "The tax deferral shall be 50% of the real estate taxes owed less all other state and local tax relief for which the qualifying applicant is eligible in any fiscal year"
- AGE: 65 or older (a surviving spouse age 60) No minimum age if totally disabled
- Legal Domicile: 250 days (8 mos.)
- Must apply for State and Local Tax Credits first
- Tax Deferrals will be liens with 6% simple interest due upon death or conveyance of taxpayer.
- Applications for deferral must be made annually
- 2012 INCOME: up to \$47,000 unmarried - \$58,100 married (up 3.6% for 2013 COLA). Adjusted by Soc. Sec. increase each year rounded to nearest hundred dollars.
- RESIDENCY: "must have been a taxpayer of the Town of New Fairfield for at least 1 full calendar year ending December 31st, immediately preceding eligibility for receipt of tax relief under this ordinance"

## BLIND

- FILE DATES: 2-1-14 to 10-1-14
- BENEFIT: \$2,000 exemption.
- 2013 INCOME: \$33,500 unmarried - \$40,900 married
- Applicant must have State of Connecticut Certification of Blindness
- Filing good for two years.
- Application is filed in advance for 10-1-14 and 10-1-15

## LOCAL VETERANS

- FILE DATES: 2-1-14 to 10-1-14
- BENEFIT: \$10,000 exemption
- 2013 INCOME: \$61,500 unmarried - \$68,900 married
- Filing permitted by mail. Good for 2 years.
- Files in advance / for 10-1-14 and 10-1-15

REVISED MUNICIPAL 2013 list revised jan 2014

## ARTICLE I. IN GENERAL

### Sec. 16-1. Excess payments.

In accordance with section 12-129 of the General Statutes, as amended by Public Act 95-283, the tax collector is authorized to retain payments made for any property tax in excess of the amount due from a taxpayer, provided the amount of the excess payment is less than five dollars (\$5.00), and provided the taxpayer does not make timely application for the excess amount in writing to the tax collector.

(Ord. of 5-1-96(8))

Secs. 16-2—16-25. Reserved.

## ARTICLE II. EXEMPTIONS

### DIVISION 1. GENERALLY

#### Sec. 16-26. Solar energy heating or cooling systems.

The town hereby authorizes the property tax exemption for solar energy heating or cooling systems set forth in section 12-81(56)(a), (b), (c) of the General Statutes.

(Res. of 11-12-76(1))

Secs. 16-27—16-40. Reserved.

### DIVISION 2. BLIND PERSONS

#### Sec. 16-41. Blind persons.

(a) Any blind person or other person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of three thousand dollars (\$3,000.00), as provided under General Statutes section 12-81(17), shall be entitled to an additional exemption from such tax in an amount up to two thousand dollars (\$2,000.00) of such assessed value, provided the total of such person's adjusted gross income as determined for purposes of the federal income tax plus any other income of such person not included in such adjusted gross income, individually if unmarried, or jointly if married, in the calendar year ending immediately preceding the assess-

ment date with respect to which such additional exemption is allowed, is not more than fourteen thousand dollars (\$14,000.00) if such person is married or not more than twelve thousand dollars (\$12,000.00) if such person is not married.

(b) Any person submitting a claim for the additional exemption as provided under subsection (a) of this section shall be required to file biennially an application, on a form prepared for such purpose by the assessor, not later than the date of the assessment list with respect to which such additional exemption is claimed. Each such application shall include a copy of such person's federal income tax returns or, if a return is not filed, such evidence related to income as may be required by the assessor for the two (2) tax years of such person ending immediately prior to the approval of a claim for such additional exemption. In the year immediately following any year in which such applicant has submitted application and qualified for an additional exemption in accordance with this division, such applicant shall be presumed, without filing application therefor, to be qualified for an additional exemption in accordance with this division in the same amount as allowed in the year immediately preceding, provided the assessor may request an application each year.

(Ord. of 11-7-85, § 1; Ord. of 5-1-96(9))

Secs. 16-42—16-55. Reserved.

### DIVISION 3. ELDERLY\*

#### Sec. 16-56. Establishment of tax relief.

The town hereby enacts a tax relief program for the elderly pursuant to section 12-129n, as amended, of the General Statutes for eligible residents of the town for the fiscal years commenc-

\*Editor's note—An ordinance adopted Sept. 1, 1992, deleted, in effect repealed, the former provisions of this division, which consisted of §§ 16-56—16-62 and enacted similar new provisions as set out in §§ 16-56—16-61. Formerly, such provisions derived from an ordinance adopted Mar. 3, 1972, an ordinance adopted Sept. 29, 1972, and an ordinance adopted Dec. 27, 1990.

ing July 1, 1993, and the assessment years commencing October 1, 1992, on the terms and conditions provided in this division. (Ord. of 9-1-92(6), § 1)

**Sec. 16-57. Personal qualifications for relief.**

(a) Any person who owns real property in the town or who is liable for the payment of taxes pursuant to section 12-48 of the General Statutes and who occupies the real property as a primary residence shall be entitled to tax relief pursuant to section 12-129n, as amended, of the General Statutes.

(b) The tax relief enacted by this division shall be in the form of a tax credit and/or a tax deferral.

(c) The tax deferral shall be fifty (50) percent of the real estate taxes owed less all other state and local tax relief for which the qualifying applicant is eligible in any fiscal year.

(d) The tax credit shall be in the base amount of four hundred seventy-two dollars (\$472.00). Such base amount shall be adjusted annually by the addition of an amount equivalent to the percentage increase in the mil rate, rounded to the nearest whole dollar, determined with respect to the mil rate for the fiscal year commencing July 1, 1992. In any fiscal year in which the mil rate decreases, the tax credit shall remain unchanged.

(e) In order to qualify for the tax relief enacted by this division, the following conditions must be complied with:

- (1) *Age requirements.* Such person is sixty-five (65) years of age or over at the close of the preceding calendar year, or his or her spouse is sixty-five (65) years of age or over at the close of the preceding calendar year, and resides with the person, or sixty (60) years of age or over and the surviving spouse of a taxpayer qualified for tax relief under this division at the time of his or her death, or such person is permanently and totally disabled as defined in section 12-129n of the General Statutes regardless of age.
- (2) *Legal domicile and occupancy.* The property for which the relief is claimed must be the legal domicile of such person, and occu-

ried by such person more than two hundred fifty (250) days of each calendar year.

(3) *Application procedure.*

- a. Before the tax relief or any portion thereof under this division shall be given, such person must first apply for tax relief under any state statute or local ordinances for which he or she is eligible. If such applicant has not applied for tax relief under any state statute or local ordinance because he or she is not eligible, he or she shall so certify by filing with the assessor on a form acceptable to the assessor an affidavit testifying to his or her ineligibility.
- b. The applicant for tax deferral shall enter into a written agreement with the town providing for reimbursement of the principal amount of such tax deferral including interest at a fixed rate. Such written agreement shall be recorded in the land records of the town, by the tax collector of the town, at the taxpayer's expense and shall constitute a lien on the property payable upon death or conveyance. Any such lien shall have a priority in the settlement of the person's estate.
- c. All tax deferral benefits, with interest, shall be reimbursed to the town upon the death of the recipient or conveyance of the real property for which the tax deferral benefits were received, whichever occurs first.
- d. All tax deferrals shall be subject to an interest charge annually, at a fixed annual percentage rate to be established by the board of selectmen. The initial interest rate for the 1992 grand list shall be six (6) percent simple interest.
- e. Total tax deferrals, including accrued interest for all years, shall not exceed the assessed value of the real property.
- f. At the written request of the applicant for a tax credit, the town shall establish a lien on the property in the amount

of the tax credit without interest in the event that the tax credit granted by the town, together with all tax relief benefits obtained from the state pursuant to state law, exceeds in the aggregate seventy-five (75) percent of the property tax. Such lien shall be recorded in the land records of the town and shall be payable upon death or conveyance. Any such lien shall have a priority in the settlement of the person's estate. If such applicant for a tax credit does not make a written request to the town to establish a lien, the tax credit granted by the town, together with all tax relief benefits obtained from the state and the town pursuant to state law and local ordinances, shall not result in a reduction of the applicant's total real estate tax by more than seventy-five (75) percent of the total amount thereof.

- g. After the first year a claim is filed and approved, application for such tax credit shall be filed biennially and application for such tax deferral shall be filed annually with the assessor on a form prepared for such purpose. Such applicant may submit such application to the assessor by mail provided it is received by the assessor no later than the May 15 deadline in the assessment year for which such reduction is claimed. Applications also may be submitted personally or, for reasonable cause, by a person acting in behalf of such applicant as approved by the assessor. In the year immediately following any year in which such applicant has submitted application and qualified for a tax credit in accordance with this division, such applicant shall be presumed, without filing application therefor, to be qualified for a tax credit in accordance with this division in the same amount of property tax as allowed in the year immediately preceding.

- (4) *Filing dates.* In any year in which an application must be filed, applications must

be filed with the assessor not earlier than February 1 nor later than May 15 or such other filing time period as may be set forth in the General Statutes section 12-170aa(f), as amended.

(5) *Income requirements.*

- a. In making application, the applicant shall present to the assessor, in substantiation of his application, a copy of such applicant's federal income tax return, including a copy of his social security statement of earnings for such applicant, and that of such applicant's spouse, if filed separately, for such applicant's taxable year ending immediately prior to the submission of such application, or if not required to file a return, such other evidence of qualifying income in respect to such taxable year as may be required by the assessor, which evidence must include, without limitation, bank statements showing interest earned, statements received from trust accounts, and dividend earnings statements, pension statements, and social security benefit statements such as Form SSA 1099.
- b. To receive a tax credit benefit, the applicant also must sign an affidavit confirming that income does not exceed the amounts of "qualifying income" as established by the provisions of section 12-170aa of the General Statutes. No tax credit shall be given if income exceeds the applicable limits.
- c. To receive a tax deferral benefit, the applicant also must sign an affidavit confirming that income does not exceed the amounts of "qualifying income" as established by this division. "Qualifying income" for a tax deferral is income up to and including twenty-eight thousand dollars (\$28,000.00) per year for a single applicant and income up to and including thirty-four thousand eight hundred dollars (\$34,800.00) per year for a married applicant. The "qualifying income" for a tax deferral shall be adjusted annually in a uni-

form manner to reflect the annual inflation adjustment in social security income, with each such adjustment of qualifying income determined to the nearest one hundred dollars (\$100.00), as established by the provisions of G.S. § 12-170aa. No tax deferral shall be given if income exceeds the applicable limits.

- d. "Income" is defined as the total adjusted gross income for purposes of the federal income tax, as determined under the applicable Internal Revenue Code for the calendar year preceding the fiscal year for which tax relief is claimed, plus any other income not included in such adjusted gross income including, but not limited to, tax exempt interest, social security and realized capital gains.

- (6) *Taxpayer status.* Such person or spouse of such person shall have been a taxpayer of the town for at least one (1) full calendar year ending December 31 immediately preceding his or her eligibility for receipt of tax relief under this division.

(Ord. of 9-1-92(6), § 2; Ord. of 3-7-94)

#### Sec. 16-58. Qualifications for real property.

(a) *Qualifications of parcel.* The tax relief for real property as provided in this division shall apply only to the residence and not more than two (2) acres of the lot on which the residence is located.

(b) *Limitation on deferral per parcel.* Only one (1) tax credit and/or tax deferral shall be allowed for each parcel of land eligible for tax relief under this division. In any case where title to such real property is recorded in the name of the taxpayer or his or her spouse who is eligible for tax relief and any other person or persons, the tax amount shall be prorated to allow a tax credit and/or deferral equivalent to the fractional share in the property of such eligible taxpayer or spouse; if such property is a multiple-family dwelling, such tax credit and/or deferral shall be prorated to reflect the fractional portion of such property

occupied by the eligible taxpayer as provided by state statutes. Persons not otherwise eligible shall not receive any tax relief.

(Ord. of 9-1-92(6), § 3)

#### Sec. 16-59. Certification of tax relief; proportionment of payments.

(a) The assessor shall determine whether each applying taxpayer is entitled to tax credit under this division and shall compute the amount of tax credit to which each qualified taxpayer is entitled and cause a certificate of tax credit to be issued in such form as to permit the tax collector to reduce the amount of tax levied against the taxpayer or issue a tax credit and make proper record thereof. The tax credit shall be applied proportionately to the tax payments.

(b) The assessor shall determine whether each applying taxpayer is entitled to tax deferral under this division and shall compute the amount of tax deferral to which each qualified taxpayer is entitled and cause a certificate of tax deferral to be issued in such form as to permit the tax collector to defer the amount of tax levied against the taxpayer or issue a tax credit and make proper record thereof. The tax deferral shall be applied proportionately to the tax payment.

(Ord. of 9-1-92(6), § 4.)

#### Sec. 16-60. Termination of tax relief.

(a) *Death of qualified taxpayer.* If any person entitled to the tax relief pursuant to this division dies without leaving a qualified spouse, prorated tax relief shall be given from October 1 of the assessment year in which death occurs to the date of death. Such prorated portion shall be determined by a fraction, the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of death and the denominator shall be twelve (12). If such person dies, the tax relief which such person shall be allowed for his or her estate shall be given for the next fiscal year and for any subsequent fiscal years for which the surviving spouse of such person meets the requirements of section 16-57 of this division.

(b) *Conveyance of qualifying property, proration of relief.* If any person receiving qualified tax

relief hereunder sells the property on which the tax relief is granted, no additional tax relief shall be allowed for his or her interest in the property, and the purchaser of such property shall pay the town a prorated portion of the tax relief for that fiscal year as provided by section 12-81a of the General Statutes plus satisfy all liens owed to the town as a result of the tax relief granted in all previous years plus accrued interest. Such prorated portion of such relief shall be determined by a fraction, the numerator of which shall be the number of months from the date of the conveyance, including the month of conveyance, to the end of the assessment year and the denominator of which shall be twelve (12). If such conveyance occurs in the month of October, the grantor shall be disqualified for tax relief in such assessment year. The grantee shall be required within a period not exceeding ten (10) days immediately following the date of such conveyance to notify the assessor thereof, whereupon the assessor shall determine the amount of tax reduction to which the grantor is entitled for such assessment year.

(c) *Disqualification of income.* If any applicant has qualified and received tax relief under this division and subsequently in any calendar year has qualifying income in excess of the maximum permitted by this division, he or she shall notify the tax assessor on or before the next filing date and shall be denied the appropriate tax relief under this division for the assessment year and any subsequent year or until he or she has reapplied and again qualified for benefits under this division. Any such person who fails to so notify the assessor of his or her disqualification shall refund all amounts of tax relief improperly taken. (Ord. of 9-1-92(6), § 5)

**Sec. 16-61. Limitation on total tax relief for the town.**

The total of all tax relief granted to all persons under this division shall not exceed for each fiscal year an amount equal to ten (10) percent of the total real estate property tax assessed in the town during the preceding fiscal year; in such event the tax relief given to the eligible persons shall be prorated to keep the total amount of town tax relief within the statutory limit. (Ord. of 9-1-92(6), § 6)

**Sec. 16-62—16-70. Reserved.**

**DIVISION 4. VETERANS**

**Sec. 16-71. establishment of tax relief.**

Pursuant to section 12-81f of the General Statutes, the town hereby enacts an exemption from property tax for any veteran entitled to an exemption from property tax in accordance with subdivision 19 of section 12-81 of the General Statutes and for any veteran's surviving spouse entitled to an exemption from property tax in accordance with subdivision 22 of section 12-81 of the General Statutes. The exemptions shall be additional to the exemption provided by subdivisions 19 and 22 of section 12-81 of the General Statutes and shall be applicable to the assessed value of property up to the amount of one thousand dollars (\$1,000.00). (Ord. of 12-27-90, § 1)

**Sec. 16-72. Qualification for exemption.**

Any veteran or veteran's surviving spouse shall be eligible for the additional exemption enacted in this division, provided such veteran or veteran's surviving spouse's qualifying income does not exceed the applicable maximum amount as provided under section 12-81 of the General Statutes. (Ord. of 12-27-90, § 2)

**Sec. 16-73. Application procedure.**

Any such veteran or spouse submitting a claim for the additional exemption enacted in this division shall file an application on a form prepared for such purpose by the town assessor not later than the assessment date with respect to which such additional exemption is claimed. Each such application shall include a copy of the applicant's federal income tax return or, in the event such return is not filed, such evidence related to income as may be required by the assessor, for the tax year of such applicant ending immediately prior to the assessment date with respect to which such additional exemption is claimed. (Ord. of 12-27-90, § 3)

Section 16-57(d) of the Code of Ordinances is repealed and the following is substituted in its place.

- (d) The tax credit shall be in the base amount of one thousand dollars (\$1,000.00). Such base amount shall be adjusted annually by the addition of an amount equivalent to the percentage increase in the budget amount to be raised by taxes, rounded to the nearest whole dollar, determined with respect to the budget approved for the fiscal year commencing July 1, 2001. In any fiscal year in which the budget amount to be raised by taxes decreases, the tax credit shall remain the same.

Adopted June 19, 2001.