

## TAX RELIEF PROGRAM, MUNICIPAL PROPERTY, OPTIONAL

Adopted: By the Board of Selectmen February 22, 1994  
Published: Manchester Extra, March 3, 1994  
Effective Date: March 18, 1994

Pursuant to Section 12-129n of the Connecticut General Statutes, which may be amended from time to time, the Town of Bolton, through its Board of Selectmen, does hereby establish an optional program for municipal tax relief.

### Section I - Eligibility Requirements

All participants must qualify under the provisions necessary to receive state tax relief under C.G.S. Sec. 12-129b to 12-129d; 12-129h; 12-129i or 12-170aa to 12-170cc. Participants must own real property in the Town of Bolton and that property must be their principal and only residence. Deeded Life Use shall be treated in the same manner as under the applicable State programs.

The eligible property tax shall be for the owner-occupied residence, building lot, and qualified outbuildings. This program shall not provide assistance for industrial/commercial properties nor the portion of properties considered excess acreage parcels that may qualify for other State or local tax relief programs.

Qualifying income levels for participants will be set at the same levels as for the applicable State programs and adjusted annually in the same manner as the applicable State programs.

### Section II - Benefits

Eligible applicants will be granted a reduction in their tax liability calculated by multiplying a local factor, to be set annually by the Board of Selectmen, by the State program benefit. In no case will the reduction in the applicant's tax liability, as calculated by adding together the relief from all State and local programs, exceed 75% of their total tax liability for that year. For the first year of the program, based on the October 1, 1993 Grand List, the local multiplier will be (1).

### Section III - Administration

This program shall be administered in the form and manner prescribed by the Assessor for the Town of Bolton.