

ORDINANCE-TOWN OF DEEP RIVER

Effective for Grand List: October 1, 2007 to October 1, 2010

Optional Property Tax Relief for Certain Homeowners age 65 or over or Permanently and Totally Disabled Pursuant to Connecticut General Statutes 12-129n.

The Town of Deep River hereby establishes a Supplemental Property Tax Relief Program for elderly and permanently disabled residents in accordance with the authority granted in and subject to the limitations of Connecticut General Statutes 12-129n, and subject to the further limitations enumerated herein:

(1) Both (i) Any individual, married couple or partners in a civil union who apply for and qualify for property relief benefits from the State of Connecticut in accordance with Sections 12-129b to 129d, inclusive and Section 12-170aa of the Connecticut General Statutes (hereinafter "The State Programs") and who meet the requirements set forth in Section 12-129n(a) and this ordinance, may apply for and qualify for an additional property tax reduction equal to 50% of the reduction received pursuant to The State Programs, subject to the following:

And (ii) Any individual, married couple or partners in a civil union who, if he, she or they applied for property relief benefits from the State of Connecticut in accordance with The State Programs would qualify for said benefits but for the fact that his, her or their income exceeds the limits established under The State Programs, but whose income is within the limit set forth in subparagraph (d) (2) below, and who meet the requirements set forth in Section 12-129n(a) and this ordinance, may apply for and qualify for an additional property tax reduction equal to 50% of the smallest reduction received pursuant to The State Programs, subject to the following:

(a) Any surviving spouse of a homeowner who was approved for the program provided in this section prior to his or her death, shall not be eligible for the additional tax reduction provided herein unless such surviving spouse shall have attained the age of at least sixty (60) at the time of his or her spouse's death.

(b) At the time of application, such person(s) shall have owned and resided in a principal residence located in the Town of Deep River for a continuous period of five (5) years and shall have paid real estate taxes on

a principal residence to the Town of Deep River for a period of five (5) years. A surviving spouse is not required to have had an ownership interest in the property prior to the applicant's death, but must be the record owner of the property within 12 months thereafter and meet the other requirements set forth in this ordinance.

(c) The additional tax reduction provided in this program, together with the tax relief benefit provided in The State Programs, shall not exceed seventy-five percent (75%) of the total amount of real property tax which would otherwise have been assessed against the applicant(s), but for the state and local programs referenced herein.

(d) (1) Any such applicant(s) described in (1)(i) above shall meet the qualifying income limitations established annually by the State of Connecticut for the Elderly and Totally Disabled Tax Relief Program as administered by the State.

(2) Any such applicant(s) described in (1)(ii) above shall have individually, if unmarried, or jointly if married or a partner in a civil union, no more than \$45,000.00 combined total annual gross income, (including Social Security benefits and non-taxable income) during the calendar year preceding the filing of his or her application. "Annual gross income" for purposes of this ordinance shall be established by the presentation to the Assessor of the applicant's federal income tax return, signed under penalty of perjury, whether filed or unfiled, and by the addition of the amounts properly entered on lines 7, 8a, 8b, 9a, 10 through 14, 15a, 16a, 17, 18, 19, 20a and 21 thereon (referring to the lines on 2007 Form 1040 and comparable lines on subsequent forms). If the applicant's spouse files separately and in cases of partners in civil union, both tax returns shall be presented and the totals combined. The Assessor may request any other documentation he or she may deem necessary to verify income and shall have the final determination as to whether or not the income limit has been met.

(e) The additional property tax reduction provided in this ordinance shall apply only to the fractional interest in the principal residence actually owned by the qualified applicant(s).

(f) In addition, all taxes (real and personal) due and payable to the Town of Deep River must be paid and not in arrears as of January 31st of the preceding Grand List in order to be eligible and to maintain eligibility under this ordinance.

(2) Any such additional tax reduction provided in this ordinance shall not disqualify any individual, married couple or partners in a civil union with

respect to any benefits for which he, she or they might be eligible under The State Programs.

(3) For the Grand List of October 1, 2007 and thereafter for all years during which this ordinance shall be in effect, the additional tax reduction provided herein shall be applied to both payment installments in the same manner that the tax relief benefit is provided under The State Programs.

(4) The total tax benefits granted under this ordinance in any tax year shall not exceed the sum of \$50,000.00 or the limitation set forth in Section 12-129n(c), whichever is smaller. If such a cap is exceeded, all benefits otherwise to be received hereunder shall be proportionately reduced to meet the cap.

(5) Both occupancy and ownership of the principal residence in the Town of Deep River shall be a continuing obligation and requirement of receiving benefits under this ordinance. The Assessor shall prorate the benefit for the period the requirements are met and reinstate the full tax amount for the period when the requirements are not met.

(6) A resident property owner, or his or her authorized agent, believing that he or she is entitled to tax relief under this program shall complete an application form, in person, in the Deep River Assessor's Office between February 1st and May 15th. The Assessor shall determine all filing requirements and shall administer the program as an adjunct to The State Programs, following, where appropriate, the same administrative procedures. The Assessor may require the filing of additional information to establish ownership, residency and occupancy requirements to his or her satisfaction. Any person aggrieved by the decision of the Assessor may appeal to the Board of Assessment Appeals in accordance with the provisions of Section 12-111 and 12-112 of the Connecticut General Statutes.

(7) Unless reapproved and extended by the legislative body of the Town of Deep River, this ordinance shall expire automatically for Grand List years after 2010. It may also be rescinded or amended by the legislative body on recommendation of the Board of Finance without complying with the requirements of Section 12-129n(b) of the Connecticut General Statutes applicable to the ordinance's initial approval.