

Marsha Standish

From: Donna Murphy [dmurphy@WLOCKS.com]
Sent: Thursday, July 17, 2014 2:04 PM
To: Marsha Standish
Subject: Local Option
Attachments: Final Ordinance 4-18-05.doc

The Town of Windsor Locks has a Local Option.

We use the same income guidelines that the State does. Since the program's inception we give 75% of the State's percent. If the applicant qualifies for 40% from State, we would give them 30%.

Let me know if you have any questions.

Donna Murphy

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Town of Windsor Locks

Ordinance to Provide Property Tax Relief for the Elderly and Totally Disabled

Be it ordained that the Town of Windsor Locks hereby enacts a tax relief program for the Elderly and Totally Disabled Homeowner pursuant to Section 12-129 of the Connecticut General Statutes as it may be amended from time to time, for the eligible residents of the Town of Windsor Locks, on the provisions and conditions contained herein:

This ordinance is enacted for the purpose of assisting the Elderly and Totally Disabled with a portion of the costs of Real Property taxation.

This ordinance shall be effective commencing with the October 1, 2004 Grand List.

Section 1 - Eligibility

- A. Claimant (or spouse if domiciled together) must have been 65 years of age by December 31st of the calendar year preceding filing requirement date. Totally disabled persons, regardless of age, are eligible.
- B. Elderly or Totally Disabled taxpayers who qualify for the State of Connecticut Tax Relief program for Elderly or Totally Disabled Homeowners under provisions of Section 12-129b to 12-129d, inclusive, as the same may be amended from time to time shall have applied and be eligible for such relief.
- C. Claimant must have been a resident of the Town of Windsor Locks for a period of one year immediately preceding the application for tax relief and occupy such property as his or her principal residence for at least 270 days of each calendar year. This tax relief shall apply only to the claimant's principal place of residence (house and house lot). This relief does not apply to applicant's additional land, outbuildings, or any new structures or additions built after initial application for this program.

Section II – Application

- A. Any property owner, believing him/herself entitled to a tax reduction under this program, must make application to the Town of Windsor Locks between February 1st and May 15th of the calendar year following the October 1st Grand List date for which tax relief is sought. Claimant must reapply for subsequent qualification on a biennial basis. Any applicant that currently has applied and has been approved for the 2004 Grand List for the State Property Tax Relief program shall be granted the exemption, but must reapply for the Town benefit during the next subsequent application for the State benefit.
- B. Application shall be made on forms provided by the Assessor for the Town of Windsor Locks, and shall be accompanied by a copy of the applicants most recent federal tax return and proof of all other sources of income.

- C. The Assessor for the Town of Windsor Locks is delegated the authority to administer this program, and promulgate such form, rules and regulations consistent with this ordinance and applicable state statutes.
- D. If during the tax year, a qualifying taxpayer dies leaving a spouse who would also qualify under this ordinance, the surviving spouse shall be entitled to receive the remaining benefits for that year. If during the tax year, a qualifying unmarried taxpayer dies on or before June 1, no local tax benefit shall be applied. If a qualifying unmarried taxpayer dies on or after June 2, a pro-ration of the benefit shall be applied according to State Office of Policy and Management guidelines.
- E. If any spouse dies during the preceding calendar year, both incomes must be included as in IRS filing.
- F. If any person who is receiving benefits from this ordinance transfers, assigns, grants or otherwise conveys their property on or before June 1, no local tax benefit shall be applied. If any person who is receiving benefits from this ordinance transfers, assigns, grants or otherwise conveys their property on or after June 2, a pro-ration of their benefit shall be applied according to State Office of Policy and Management guidelines.
- G. Two or more persons (not married) owning real property together may be eligible for tax relief, but each shall share the credit proportional to the property ownership's each shares.
- H. If claimant's income exceeds the eligibility level in any given year, they may reapply the following year.
- I. Those homeowners on the "Freeze" program do not qualify for this program.
- J. If any special tax is levied by the Town of Windsor Locks on real property, Section 12-129o of the Connecticut General Statutes applies.
- K. The tax relief benefits consistent with the foregoing eligibility requirements will be administered by the Assessor in accordance with the schedule of qualifying income provided by the State Office of Policy and Management annually.

Section III – Computation of Benefits

- A. The Assessor shall determine whether the applying taxpayer is eligible for the tax relief under this ordinance and shall compute the amount of tax relief to which the taxpayer is entitled and advise the tax collector in what amount to reduce the tax levied against the taxpayer.
- B. The amount of tax relief granted shall be a percentage of the tax due, which shall correspond to the qualifying income and percent as set by State Guidelines. The benefit shall be computed as a percent off of the tax bill due after the state benefit has been applied. The Town's benefit shall be based on a maximum percentage as recommended by the Board of Finance annually. The amount of qualifying income shall be adjusted annually to reflect the annual inflation adjustment to Social Security income as per Office of Policy and Management guidelines.
- C. In no case shall the combined total tax relief both from the State and the Town of Windsor Locks, exceed seventy-five percent of the total real property taxes due the applicant as per Section 12-129f Connecticut General Statutes.