

Marsha Standish

From: Assessor/Town of Hampton [assessors@hamptonct.org]
Sent: Thursday, July 31, 2014 1:19 PM
To: Marsha Standish
Subject: Local Option Elderly
Attachments: ord_tax_abatement.pdf

Marsha,

Hampton has a local option for the elderly. There is no separate application. We double the benefit given by the State program. I've attached the ordinance.

Kathleen Thornton, CCMA II
Assessor

Property Tax Relief Program for Certain Elderly and Permanently Disabled

BE IT ORDAINED BY THE TOWN MEETING OF THE TOWN OF HAMPTON:

SECTION 1. PURPOSE

There are property owners within the Town of Hampton ("Town") who face hardships and difficulties in paying real property taxes even though they may be receiving some real property tax relief by virtue of other existing tax relief programs. Conn. Gen. Statute 12-129n authorizes a Town, by vote of its legislative body to provide additional tax relief for certain home owners who are age 65 or over or permanently and totally disabled. The purpose of this ordinance is to implement the additional property tax relief program for elderly and disabled persons authorized by said Statute.

SECTION 2. ELIGIBILITY.

Requirements for participating in the real property tax relief program established by this Ordinance are as follows:

(a) Participants shall be residents of the Town who (1) are sixty-five years of age and over, or (2) whose spouses, living with them, are sixty-five years of over or (3) who are sixty-five years of age or over and the surviving spouse of a taxpayer qualified under this Ordinance at the time of the taxpayer's death;

(b) Participants shall be residents of the Town and under the age of sixty-five and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or under any federal, state or local government retirement or disability plan;

(c) The real property for which tax relief is available under this Ordinance shall be occupied as the principal residence by the taxpayers;

(d) An applicant who is not the record owner of a principal residence but who holds a life use in said property or who is the beneficiary of a trust holding such property, shall be eligible to participate if applicant meets all other requirements and establishes that applicant is responsible for payment of taxes assessed against the property;

(e) All participants shall meet the income standards set forth in the "Circuit Breaker" Tax Relief application with respect to maximum income allowable during the calendar year preceding the year in which application is made for tax relief;

(f) No property tax relief under this Ordinance when combined with tax relief under Conn. Gen. Stat. Secs. 12-129b to 12-129d, inclusive, 12-129h and 12-170aa shall exceed 75% of the aggregate of the total amount of the tax which otherwise would be laid against the taxpayer;

(g) All applicants shall declare all sources of income received during the prior calendar year as part of their application. Total income shall include, but not be limited to all income derived from wages, social security, interest and dividends.

SECTION 3. TAX RELIEF.

Eligible taxpayers shall be entitled hereunder to an abatement of the real property taxes in an amount equal to the relief provided to such taxpayers for the applicable fiscal year under the "Circuit Breaker" program created pursuant to Conn. Gen. Stats. Section 12-170aa.

SECTION 4. APPLICATIONS.

Applications for property tax relief shall be filed by eligible persons during the period commencing on February 1 and continuing through May 15. Participants in the program shall re-file their application with the Town Assessor biennially.

SECTION 5. LIMIT ON TOTAL ABATEMENT OF TAXES UNDER TAX RELIEF PROGRAM.

The total abatement of property tax revenues under this program shall not exceed 10% of the total real property tax assessed within the Town in the preceding tax year.

SECTION 6. TRANSFER OF PROPERTY OR DEATH OF PARTICIPANT.

Unless otherwise provided in this Ordinance, the real property tax relief provided by this Ordinance shall terminate upon the death of the participant or upon the sale or transfer of the property by the participant. In such a case, the relief shall be prorated to reflect the fractional portion of such property occupied by the participant.

Fees: N/A.

Penalties: N/A.

Cross References: N/A.

History: Original ordinance approved at Town Meeting May 17, 2010.

Amended ordinance approved at Town Meeting June 7, 2010,

May 2014: Previous publication date undetermined.

Republished:

Effective Date: Fifteen (15) days after pending publication