

Town of Brookfield, CT
Thursday, July 17, 2014

Chapter 197. TAXATION

Article I. Tax Credit for Elderly Homeowners

[Adopted by Town Meeting 2-17-1977; amended in its entirety by the Board of Selectmen 2-6-2006]

§ 197-1. Tax credit established; purpose.

The Town of Brookfield hereby enacts a tax credit for elderly homeowners, pursuant to Section 12-129n of the Connecticut General Statutes, for eligible residents of the Town of Brookfield on the terms and conditions provided herein. This article is enacted for the purpose of assisting elderly homeowners with a portion of the costs of property taxation.

§ 197-2. Conditions for eligibility.

Any person who owns real property in the Town of Brookfield or is liable for the payment of taxes thereon, pursuant to Section 12-48 of the Connecticut General Statutes, and who occupies the property as a residence shall be entitled to credit on the annual taxes for such real property for the following fiscal year, provided that all of the following conditions are complied with:

- A. Such person is 65 years of age or over by December 31 of the prior year, or his or her spouse is 65 years of age or over by December 31 of the prior year and resides with said person, or is 60 years of age or over and the surviving spouse of a taxpayer qualified for tax credit under this article at the time of his or her death, or 100% Social Security disabled, regardless of age.

[Amended 5-2-2011]

- B. Such person has resided at and paid real estate taxes on a residence located in Brookfield for a period of five years immediately prior to his or her application for tax credit.
- C. The gross assessment on the property for which the credit is claimed shall not exceed the median assessment value of a principal residence in the Town of Brookfield.

[Amended 5-2-2011]

- D. The property for which the credit is claimed must be the legal domicile of such person and occupied more than 183 days of each calendar year by such person. Such person must also be an elector of the Town of Brookfield.
- E. Before the tax credit or any portion thereof under this article shall be given, such person must first apply for tax relief under any state statute for which he or she is eligible. If such applicant has not applied for tax relief under any state statute because he or she is not eligible, he or she shall so certify by filing, on a form acceptable to the Assessor, an affidavit testifying to his or her ineligibility.
- F. An initial application must be filed with the Assessor not earlier than February 1 nor later than May 15 for tax credit for the next fiscal year. Subsequent applications to continue to receive said tax credit must be filed annually with the Assessor between February 1 and May 15 of each year.
- G. Such person shall not have received qualifying income during the calendar year preceding the fiscal year for which tax relief is claimed in excess of 140% of the "qualifying income" amounts set forth in C.G.S. § 12-170aa(b) and adjusted annually by the Secretary of the Office of Policy and Management as provided for in C.G.S. § 12-170aa(b)(2). For purposes hereof, "qualifying income" shall be defined to include adjusted gross income (as defined by the federal income tax) plus tax-exempt interest plus Social Security

benefits not included in adjusted gross income. No tax credit shall be given if income exceeds the dollar amounts referenced above.

H. No tax credits shall be given under this article to any persons who have delinquent taxes owed to the Town of Brookfield.

§ 197-3. Limitations on property for which credit is applicable.

The tax credit for real property as provided herein shall apply to only the residence itself, the lot on which the residence is located, but not more than two acres, and the improvements thereon.

§ 197-4. Determination of amount of credit.

- A. The Assessor shall determine whether each applying taxpayer is entitled to tax credit under this article 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 amount of the tax credit available to a qualifying taxpayer shall be equal to $\frac{1}{3}$ of the following: the applicable median assessment value of a principal residence in the Town of Brookfield multiplied by the applicable mill rate for said fiscal year.
- C. The tax relief herein provided, together with all tax relief benefits obtained from the State of Connecticut pursuant to state law, shall not result in a reduction of the taxpayer's total real estate tax by more than 75% of the amount which would be laid against the taxpayer were no tax relief of any kind provided. In the event that all tax relief benefits obtained from the State of Connecticut, together with the benefit provided for by this article, result in a reduction of the taxpayer's total real estate tax by more than 75%, then the tax relief provided for by this article shall be reduced by the amount necessary to prevent all tax relief from exceeding said 75% in the aggregate.
- D. If the taxpayer has qualified and received tax relief under the provisions of this article and subsequently becomes disqualified for any reason, he shall notify the Tax Assessor on or before April 1 of the year in which he becomes disqualified and he shall be denied tax relief under this article for such fiscal year and until he has again applied and qualified for relief under this article. *Editor's Note: Former Subsection E, grandfathering certain taxpayers who qualified for the tax credit for the 7-1-2005 tax year, which immediately followed this subsection, was repealed 5-2-2011.*

§ 197-5. Disposition of credit upon death of eligible person or sale of property.

- A. If any person entitled to the tax credit pursuant to this article dies prior to June 15, unless his or her spouse is otherwise qualified, no tax credit shall be given for the next fiscal year. If such person dies after June 15, the tax credit for which such person applied prior to his death shall be granted, but no additional tax credit shall be allowed for his or her interest in the property for any fiscal years thereafter.
- B. If any person entitled to the tax credit pursuant to this article sells the property on which the tax credit is granted, no additional tax credit shall be allowed for his or her interest in the property for any fiscal years commencing after the date of the sale of the property, and provided further that the purchaser of such property shall pay the Town a prorated share of the tax credit as provided by Section 12-81a of the Connecticut General Statutes.

§ 197-6. Property held in multiple ownership.

Only one tax credit shall be allowed for each parcel of land eligible for the tax credit under this article. 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 credit, and any other person or persons, the tax amount shall be prorated to allow a tax credit equivalent to the fractional share in the property of such taxpayer or spouse, and if such property is multiple-family dwelling, such credit shall be prorated to reflect the fractional portion of such property

occupied by the taxpayer, as provided by state statutes, as they may be amended. Persons not otherwise eligible shall not receive any tax credit.

§ 197-7. Limitation on total of credits throughout Town.

[Amended 5-2-2011]

The total of all tax credits granted under this article shall not exceed for each fiscal year an amount equal to 1% of the total real estate property tax assessed in the Town of Brookfield during the fiscal year immediately preceding the year the tax credit is effective; in such event, the tax credits given to eligible persons shall be prorated to keep the total amount of Town tax relief within the statutory limit.