

TOWN OF EAST WINDSOR

The following ordinance was adopted at a Special Town Meeting duly warned and held on December 29, 2015.

"ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR CERTAIN HOMEOWNERS AGE SIXTY-FIVE OR OVER OR PERMANENTLY AND TOTALLY DISABLED"

Repeal and Replace Ordinance 10-06, "ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR CERTAIN OLDER ADULTS OR PERMANENTLY AND TOTALLY DISABLED" THAT WAS ADOPTED AT A SPECIAL TOWN MEETING HELD ON JUNE 1, 2010.

"ORDINANCE concerning Local Property Tax Relief for certain Homeowners Age Sixty-Five or Over or Permanently and Totally Disabled"

WHEREAS, Connecticut General Statutes §12-129n authorizes municipalities to provide property tax relief to residents of East Windsor based on specific criteria;

NOW, THEREFORE BE IT ORDAINED by the legislative body of the Town of East Windsor in a meeting duly assembled that, pursuant to the Charter of the Town of East Windsor and §12-129n of the Connecticut General Statutes, the following Ordinance is adopted:

SECTION 1. PURPOSE:

The purpose of this Ordinance is to assist homeowners age sixty-five (65) or older or totally disabled homeowners with their real property taxes. Pursuant to §12-129n of the Connecticut General Statutes, the Town grants a tax deferment for eligible residents of the Town on the terms and conditions hereinafter provided.

SECTION 2. EFFECTIVE DATE OF TAX DEFERMENT.

The tax deferment shall commence with the taxes due in July of 2016 and January of 2017 for the October 1, 2015 Grand List and thereafter until the Ordinance shall be repealed by action of the Town's legislative body.

SECTION 3. ELIGIBILITY.

The following criteria shall be met to be eligible for the tax deferment:

(a) Applicants are (1) sixty-five (65) years of age or over at the close of the preceding calendar year, or whose spouses living with them are sixty-five (65) years of age or over at the close of the preceding calendar year, or fifty (50) years of age or over and the surviving spouse of a taxpayer qualified under this Ordinance at the time of his or her death, with respect to real property on which such applicants or their spouses are liable for taxes under §12-48 of the Connecticut General Statutes, or (2) under age sixty five (65) and eligible in accordance with

applicable federal regulations to receive permanent total disability benefits under Social Security, or have not been engaged in employment covered by Social Security and accordingly have not qualified for benefits thereunder, but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security.

(b) Applicants have been real property taxpayers of the Town for one (1) year immediately preceding his/her receipt of tax deferment under this Ordinance;

(c) The levels of qualifying income for the tax deferments under this Ordinance shall be those set out in §12-170aa of the Connecticut General Statutes adjusted annually as provided for in said General Statutes and the extended income limits as determined by a four (4) person panel to consist of the Assessor, Tax Collector, Treasurer and Director of Social Services. Once the criteria have been determined, a report will be submitted to the Board of Selectmen annually on or before January 1st of each year.

(d) Applicants that have been verified as allowable by the Assessor for the property tax relief outlined in Connecticut General Statutes §12-170aa but are denied deferment due to income level will be allowed for consideration in this Ordinance based upon the established extended income limits determined by the four (4) person panel referenced in Section 3(c) above.

(e) Applicants aggrieved by the process can appeal to the Board of Selectmen. Appeal forms and guidelines will be available in the Assessor's Office.

(f) Applicants must use the real property as their principal residence, which is defined as having used the residence for not less than one-hundred eighty-four (184) days during each preceding calendar year.

(g) All taxes and sewer assessments relating to the real property for which the property tax deferment is applied for must be current and paid in full by the application date.

(h) All homeowners who have qualified shall remain in the program if his/her property is transferred and the deed specifies that the prior homeowner retains "life use" and is responsible for the tax liability.

SECTION 4. APPLICATIONS.

(a) Applicants shall provide to the Assessor for the Town such information required to determine eligibility including, but not limited to, their most recent federal tax returns or other proof of income, and complete such applications as required by the Assessor.

(b) Applications, together with such information required to determine eligibility for tax relief, shall be filed annually with the Assessor between February 1st and May 15th. Thereafter, applicants shall file eligibility applications annually for tax deferments under this Ordinance.

SECTION 5. DETERMINATION OF TAX RELIEF AND RELIEF ALLOWED.

- (a) The intent of this Ordinance is to provide for property tax deferment for qualified real property, as defined in the State of Connecticut Office of Policy and Management Homeowners Tax Relief Program.
- (b) The determination of the total dollar amount of allowable tax deferment for the Program will be determined by the Board of Finance, in an amount not to exceed one percent (1%) of current real estate tax levy of the Town each year.
- (c) Applicants who are determined eligible for tax deferments under this Ordinance shall receive a deferment not to exceed seventy-five percent (75%) of their current tax bill, provided that such deferment shall be in conjunction with property tax relief under §12-129b to §12-129d, inclusive and §12-170aa and shall not exceed in the aggregate the total amount of tax laid against the taxpayer.
- (d) The Assessor shall review applications and information provided by applicants seeking tax deferments under this Ordinance. The Assessor shall determine eligibility of applicants not later than June 1st of each year and shall immediately notify the Tax Collector of the amount of the tax deferments.
- (e) A four (4) person panel to consist of the Assessor, Tax Collector, Treasurer and Director of Social Services will determine the extended income limits not to exceed ten percent (10%) above the qualifying income for the State Elderly and Totally Disabled Tax Relief Program and all other eligibility criteria by which applicants will be qualified.
- (f) If the allowable tax deferment cap outlined in Section 5(b) is reached, the panel established in Section 3(c) will prioritize deferments based upon need.

SECTION 6. TAX DEFERMENT ACCEPTANCE/LIEN.

- (a) The qualified applicants accepting entry into the Program as outlined above will sign a zero percent (0%) interest Tax Deferral Lien which will be placed against the subject property for the first ten (10) years of the deferment, thereafter, a Tax Deferral Lien with five percent (5%) annual interest will be placed on the remainder of the deferment and, in accordance with Connecticut General Statutes, the Tax Deferral Lien will remain in effect for fifteen (15) years.
- (b) The Tax Deferral Lien will become due and payable when subject property is sold or conveyed, whether or not for consideration, or title is transferred. Such Lien will have a priority in the settlement of the applicant's estate.

SECTION 8. NO CONFLICT WITH STATE STATUTES.

This Ordinance shall not be construed to conflict with any state statute, rule or regulation.
Said Ordinance shall become effective fifteen (15) days from publication thereof (January 20, 2016).

Ord. 15-04
Journal Inquirer
January 5, 2016

Attest: Joanne M. Slater, CCTC
Town Clerk of East Windsor