

TOWN OF EAST WINDSOR

The following ordinance was adopted at a Special Town Meeting duly warned and held on January 5, 2023.

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

Repeal and Replace Ordinance 15-04, “ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR CERTAIN HOMEOWNERS AGE SIXTY-FIVE OR OVER OR PERMANENTLY AND TOTALLY DISABLED” that was adopted at a Special Town Meeting held on December 29, 2015.

“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 provide property tax relief to residents age sixty-five (65) or older or permanently and totally disabled with respect to real property, including cooperatives, owned and occupied by such residents as their principal residence or held in trust for and occupied by such residents as their principal residence. Pursuant to §12-129n of the Connecticut General Statutes, the Town grants a tax credit for eligible residents of the Town on the terms and conditions hereinafter provided.

SECTION 2. EFFECTIVE DATE OF TAX CREDIT:

The tax credit shall commence with the taxes due in July of 2023 and January of 2024 for the October 1, 2022 Grand List and thereafter until the Ordinance shall be repealed by action of the Town’s legislative body.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 credit:

(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 (2) sixty (60) years of age or over and the surviving spouse of a taxpayer that was a qualified applicant under this Ordinance at the time of his or her death or 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 (3) 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 their receipt of the tax credit under this Ordinance;

(c) The levels of qualifying income for the tax credit under this Ordinance shall be set at the maximum income limit as those set out in §12-170aa of the Connecticut General Statutes adjusted annually as provided for in said General Statutes;

(d) 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;

(e) All taxes relating to the real property for which the property tax credit is applied for must be current and paid in full at the time the application is made; and

(f) All homeowners who have qualified shall remain in the program if their 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) Applications for such tax credit under this Ordinance shall be filed with the Assessor for the Town along with such other information required to determine eligibility including, but not limited to, their most recent federal tax returns or other proof of income, proof of age, and proof of principal residence, and complete such applications as required by the Assessor; and

(b) Applications shall be filed with the Assessor between February 1st and May 15th. Thereafter, qualified applicants shall file applications biennially with the Assessor to continue eligibility for tax credit under this Ordinance.

SECTION 5. TAX RELIEF ALLOWED.

(a) Any qualified applicant shall receive an annual property tax credit of two hundred fifty dollars (\$250);

(b) Applicants who are determined eligible for tax credits under this Ordinance shall not receive a credit equal to or greater than seventy-five percent (75%) of their current tax bill, provided that such credit 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; and

(c) The Assessor shall review applications and information provided by applicants seeking a tax credit 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 credit.

SECTION 6. 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 28, 2023).

Ord. 23-01
Journal Inquirer
January 13, 2023

Attest: Amy Lam, CCTC
Town Clerk of East Windsor