

ORDINANCE PROVIDING PROPERTY TAX RELIEF FOR CERTAIN ELDERLY OR DISABLED HOMEOWNERS

BE IT ORDAINED by the Town Council of the Town of Plainville in meeting duly assembled that, pursuant to the Charter of the Town of Plainville and Section 12-129n of the Connecticut General Statutes, as amended the following Ordinance is adopted:

SECTION 1. PURPOSE.

The purpose of this Ordinance is to assist elderly or disabled homeowners with their real property taxes. Pursuant to Section 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shall commence with the taxes due on the Grand List of October 1, 2000 and thereafter until the Ordinance shall be repealed by action of the Town Council.

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 (65) years of age or over at the close of the preceding calendar year or sixty (60) 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 Section 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 taxpayers of the Town for one (1) year immediately preceding their receipt of tax credits under this Ordinance;

(c) The levels of qualifying income for the tax credits under this Ordinance shall be those set out in Sec. 81~~l~~ and Sec. 12-170aa of the Connecticut General Statutes adjusted annually as provided for in said General Statutes;

(d) Applicants use the real property as their principal residence which is defined as having used the residence for not less than 184 days during each calendar year.

SECTION 4. APPLICATIONS.

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

(b) Initial applications, together with such information required to determine eligibility for tax relief, shall be presented to the Assessor each year between February 1 and May 15. Thereafter, applicants shall file biennially for tax credits under this Ordinance.

SECTION 5. DETERMINATION OF TAX RELIEF AND RELIEF ALLOWED.

(a) The Assessor shall review applications and information provided by applicants seeking tax credits under this Ordinance. The Assessor shall determine eligibility of applicants no later than June 1 of each year and notify the Tax Collector of the amount of tax credit.

(b) Applicants who are determined eligible for tax credits under this Ordinance shall receive a credit of \$200.00 provided that such credit shall be in conjunction with property tax relief under Sections 12-129b to 12-129d, inclusive, 12-129h and 12-170aa and shall not exceed in the aggregate the total amount of tax laid against the taxpayer.

(c) The intent of this Ordinance is to provide for a maximum tax credit of \$200.00 per residential property and the credit provided for in this Ordinance shall be prorated to reflect the fractional share of such applicant or spouse and any other person or persons who are titled owners of the residential property. If such property is a multiple-family dwelling, such relief shall also be limited to \$200.00 for the residential property and may be prorated to reflect the fractional portion of such property occupied by the applicant.

(d) In the event the real property of a qualified applicant is sold, assigned, granted or conveyed during the fiscal year when a credit is applicable, regardless of whether such transfer, assignment, grant or conveyance was voluntary or involuntary, the amount of the tax credit shall be prorated by a fraction, the numerator of which shall be the number of full months from the first (1st) day of July to the date of conveyance and the denominator of which shall be twelve (12). The grantee shall be required within a period not exceeding ten (10) days immediately following the date of such conveyance to notify the Assessor, or in the absence of such notice, upon determination by the Assessor that such conveyance has occurred, determine the prorated amount and notify the Tax Collector of the reduced amount. Upon receipt of such notice from the Assessor, the Tax Collector shall, within ten (10) days thereafter, mail or hand a bill to the grantee stating the additional amount of tax due. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and principles of collection, provided such tax shall be due and payable in an initial or single installment within thirty (30) days after the date of the bill.

SECTION 6. LIEN RIGHTS.

In the event the tax credit provided by this Ordinance in combination with any tax relief for which such applicant may be eligible in accordance with Sections 12-129b to 12-129d, inclusive, 12-129h or 12-170aa, exceeds in the aggregate seventy-five (75%) percent of the property tax for which such applicant would be liable but for the benefits under this Ordinance and the sections mentioned, the Town shall be required to establish a lien on such property in the amount of the total tax relief granted, plus interest at a rate of ten (10%) percent. Such lien shall have a priority in the settlement of the applicant's estate.

SECTION 7. NO CONFLICT WITH STATE STATUTES.

This Ordinance shall not be construed to conflict with any state statute, rule or regulation.

SECTION 8. SEVERABILITY.

The provisions of this Ordinance are declared to be severable, and the invalidity of any portion thereof shall not affect the validity of the remainder.

EFFECTIVE DATE.

This Amendment shall take effect after passage and publication.

Adopted by Town Council April 4, 2000,

Amended September 17, 2007

Amended February 4, 2008