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Article IX
Tax Relief for Elderly and Disabled

[Adopted 10-17-2017]

§ 290-29 **Statutory authority; applicability.**
This article is adopted pursuant to the authority granted to the Town under Section 12-129n of the Connecticut General Statutes, as the same may be amended from time to time, and shall be effective for the Grand Lists of ~~2015 through 2020~~ **2021 through 2026**.

§ 290-30 **Qualifications for tax relief.**
To qualify for the tax relief provided in this article, the taxpayer shall meet the following requirements:

A. Shall be either:

(1) Sixty-five years of age or over at the close of the previous calendar year, or his or her spouse, who is domiciled with him or her, or has been confined to a nursing home from his or her residence in East Haddam, shall be 65 years of age or over or the surviving spouse of a taxpayer previously qualified under this section at the time of his or her death and over the age of 62, subject to requalification hereunder; or

(2) Under age 65 and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security, or has not been engaged in employment covered by social security and accordingly has not qualified for permanent total disability under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teachers' retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.

B. Shall have occupied the real property for which tax relief is sought as his or her principal residence and which property must either be owned by the applicant or be real property for which the applicant or his or her spouse is liable for taxes under Section 12-48 of the Connecticut General Statutes, except as provided in Subsection **C** hereinbelow.

C. Shall have been liable for residential real property taxes to the Town of East Haddam for a period of one year immediately preceding the receipt of tax benefits under this article, and not owe any delinquent property taxes to the Town of East Haddam; provided, however, that if property is held in trust for a person who would otherwise qualify for this elderly and disabled tax relief program, the tax relief may still be granted if the claimant is the primary beneficiary of the trust and the claimant meets all other requirements under this program. Under these circumstances, the application for relief shall be accompanied by a copy of the trust agreement. The trust agreement shall be reviewed by Town Counsel prior to any relief being granted to the claimant.

D. Shall have individually, if unmarried, or jointly if married, adjusted gross income, as defined in the Internal Revenue Code of 1986, as amended, plus social security benefits, income from other tax-exempt retirement and annuity sources and income from tax-exempt bonds, hereinafter called "qualifying income," during the calendar year, preceding the filing of his or her application in an

amount of no more than $50,000.

§ 290-31 **Property limits.**
The benefits under this article shall be limited to the residence of the taxpayer, the house lot upon which such residence is located and any non-income-producing accessory buildings located upon said lot.

§ 290-32 **Implementation of provisions; documentation of qualifying income; confidentiality.**
The Tax Collector and the Assessor of the Town of East Haddam shall prescribe, with regard to their respective duties under this article, such forms and procedures as may be necessary to implement this article. The Assessor, in addition, shall satisfy himself or herself as to the qualifying income of an applicant for benefits under this article by requesting and reviewing such evidence, including documents, of qualifying income as he or she may deem pertinent. All applications, federal income tax returns filed herewith and any additional evidence of qualifying income which the Assessor may require shall be kept confidential and not open to public inspection.

§ 290-33 **Tax relief granted; limits.**

A. Tax relief shall be provided by the Town to applicants who meet the requirements of this article, subject to the limitations contained herein.

B. Amount of relief.

(1) The yearly allowable relief shall be established as follows:

Income		Relief Amount	
~~$0 to $24,999~~	**$0 to $29,999**	~~$500~~	**$600**
~~$25,000 to $34,999~~	**$30,000 to $39,999**	~~$400~~	**$500**
~~$35,000 to $50,000~~	**$40,000 to $55,000**	~~$300~~	**$400**

(2) However, in no event shall the total yearly program exceed the sum of $150,000. In such event, the amount of relief granted shall be reduced in a pro rata manner by maintaining, as far as possible, the maximum relief amount for the lowest income taxpayers and then reducing the relief amount for each higher income tier until said program does not exceed said amount.

C. The property tax relief provided by this section shall be in addition to and not dependent upon those benefits available to qualified taxpayers under any Connecticut General Statutes, Sections 12-129b to 12-129d, 12-129h and 12-170aa, provided that the Town and state benefits in any one year shall not exceed 75% of the real property tax which would have been imposed on a qualified taxpayer in the absence of such statute and this section.

D. If a qualifying taxpayer owns property jointly with a non-spouse, tax relief under the elderly tax relief program will be proportionate to the qualifying taxpayer's interest in the property.

E. Before the tax relief or any portion thereof under this section shall be given, such person must first apply for tax relief under any state statute for which he/she is eligible. If such applicant has not applied for tax relief under any state statute because he/she is not eligible, he or she shall so certify by filing annually to the Assessor or authorized agent on a form acceptable to the Assessor an affidavit testifying to his or her eligibility. The application must be filed each year with the Assessor between February 1 and May 15 for tax relief for the following fiscal year which begins on July 1.

F. Any otherwise qualified applicant must own and reside on the property subject to tax relief for at least 183 days per year for the property to qualify as the taxpayer's principal residence. Only one tax credit shall be allowed for each property eligible for tax relief. 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 relief 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 eligible taxpayer or spouse; if such property is a multiple-family dwelling, such tax credit shall be prorated to reflect the fractional portion of such property occupied by the eligible taxpayer as provided by state statutes. Persons not otherwise eligible shall not receive any tax relief.

G. If any person entitled to the tax relief dies without leaving a qualified spouse, prorated tax relief shall be given from October 1 of the assessment year in which death occurs to the date of death. Such prorated portion shall be determined by a fraction, the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of death and the denominator of which shall be 12. If such person dies, the tax relief which such person shall be allowed for his or her estate shall be given for the next fiscal year and for any subsequent fiscal years in which the surviving spouse of such person meets the requirements set forth. If any person receiving qualified tax relief hereunder sells the property on which the tax relief is granted, no additional tax relief shall be allowed for his or her interest in the property, and the purchaser of such property shall pay the Town a prorated portion of the tax relief for that fiscal year. Such prorated portion of such relief shall be determined by a fraction, the numerator of which shall be the number of months from the date of conveyance, including the month of conveyance, to the end of the assessment year and the denominator of which shall be 12. If such conveyance occurs in the month of October, the grantor shall be disqualified for tax relief in such assessment year. The grantee shall be required, within a period not to exceed 10 days immediately following the date of such conveyance, to notify the Assessor thereof, whereupon the Assessor shall determine the amount of tax reduction to which the grantor is entitled for such assessment year.

H. Applications for benefits under this section shall be filed biennially with the Assessor or authorized agent between February 1 and May 15, when State of Connecticut applications are due.

I. Any applicant who has received benefits from this section and is later found to be ineligible after filing a false affidavit will be liable for all benefits received. The amount due will be treated as taxes not paid from the date they would have been due and will be subject to interest and penalties as prescribed by law.

§ 290-34 **When effective; amendments.**
This article shall take effect on passage and publication. Once the article takes effect, it may be amended by vote of the Town Meeting, upon the recommendation of the Board of Finance, without complying with requirements of C.G.S. § 12-129n applicable to the article's initial approval.

§ 290-35 **Severability.**
If any section, subsection or other portion of this article shall be declared unconstitutional or otherwise invalid by a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect the remaining portions of this article if they can be given effect without the unconstitutional or invalid provisions.

§ 290-36 **Appeals.**
Any person aggrieved by the action of the Assessor in determining the amount of relief or in disapproving any such application under this article may appeal to the Board of Selectmen in writing, within 10 days after

the date of the written notification of the Assessor on such application. The Board of Selectmen shall promptly consider such appeal and may grant or deny the relief requested, or make such other modifications necessary to comply with the article.