

DRAFT

Senior Tax Stabilization Ordinance

Program Established:

- (1) The Town of South Windsor hereby establishes a **Local Option B**, as an additional program for municipal ***tax relief for homeowners age 65 or over, or permanently or totally disabled***, pursuant to C.G.S. § 12-129n.

Eligibility:

- (1) Municipal *tax relief* shall apply only to real property owned and occupied as a principal residence by residents of the town who meet the following qualifications:
 - a. They are 65 years of age and over, or their spouses, living with them, are 65 years of age or over, or 62 years of age or over, and, the surviving spouse of the taxpayer qualified under this section at the time of their death, or with respect to real property on which such residents or their spouses are liable *for taxes* under C.G.S. § 12-170v;
 - b. Applicant must live in their primary residence in South Windsor for at least **seven months** of each year.
 - c. If an applicant is under age 65 (as of Dec 31 of the calendar year prior to application), they can be eligible if they receive permanent total disability benefits under Social Security.
 - d. Residents, or their spouse, described in this ordinance, shall have been taxpayers of the town for **FIVE years** immediately preceding their receipt of ***tax relief benefits*** under this section.
 - e. The income eligibility requirements are: **\$50,000 for unmarried individuals and \$65,000 for married individuals**.
 - f. This program shall **not** provide assistance for industrial/commercial properties, nor the portion of properties considered excess acreage parcels that may qualify for other state or local *tax relief* programs.

Benefits:

- (1) Eligible applicants will be granted a reduction in their municipal real estate tax liability **in an amount set annually by the Town Council, as a flat rate.** The applicant's municipal real estate tax liability, as calculated by adding together the relief from all state and local programs, **may not exceed 75 percent of their total municipal real estate tax liability for that year.**

Administration:

- (1) This program shall be administered in the form and manner prescribed by the assessor for the town under the following conditions:
 - a. Those who meet all the requirements of subsection (b-Eligibility) above, shall be entitled to a reduction in their municipal real estate tax liability **in an amount set annually by the town council, as a flat rate. For the first year of the program, based on the October 2019, Grand List, the benefit amount under this section shall be \$250.00.**
 - b. This benefit described here, shall apply only to homeowners who have lived in South Windsor **for a period of five years as identified by the tax Assessor.**
 - c. The participants **are not required to repay the tax relief benefit** at any time.
 - d. The Tax Relief/**Local Option B--CANNOT be transferred** to any other family member or occupant of the 'real property'.
 - e. The residence in South Windsor must be the primary residence of the participant and the homeowner **must verify they are NOT receiving tax relief in any other state.**
 - f. The **applicant must own the property** for which tax relief is sought; **Or, she/he must hold a tenancy for life use,** for a term of years in such property and this tenancy makes her/him liable for the payment of property taxes under C.G.S.-Section 12-48. The life use, or life tenancy, must be recorded on the town land records for the applicant to be eligible.
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- (1) This program shall be administered in the form and manner prescribed by the assessor for the town under the following conditions:
 - a. Those who meet all the requirements of subsection (b-Eligibility) above, shall be entitled to a reduction in their municipal real estate tax liability **in an amount set annually by the town council, as a flat rate. For the first year of the program, based on the October 2019, Grand List, the benefit amount under this section shall be \$250.00.**
 - b. This benefit described here, shall apply only to homeowners who have lived in South Windsor **for a period of five years as identified by the tax Assessor.**
 - c. The participants **are not required to repay the tax relief benefit** at any time.
 - d. The Tax Relief/**Local Option B--CANNOT be transferred** to any other family member or occupant of the 'real property'.
 - e. The residence in South Windsor must be the primary residence of the participant and the homeowner **must verify they are NOT receiving tax relief in any other state.**
 - f. The **applicant must own the property** for which tax relief is sought; **Or, she/he must hold a tenancy for life use,** for a term of years in such property and this tenancy makes her/him liable for the payment of property taxes under C.G.S.-Section 12-48. The life use, or life tenancy, must be recorded on the town land records for the applicant to be eligible.
 - g. **Applications for property owners must be made to the South Windsor Tax Assessor between Feb. 1 and May 15 of the calendar year following the October 1st Grand List being published.**

DRAFT

Senior Tax Stabilization Ordinance

Program Established:

- (1) The Town of South Windsor hereby establishes a **Local Option B**, as an additional program for municipal ***tax relief for homeowners age 65 or over, or permanently or totally disabled, pursuant to C.G.S. § 12-129n.***

Eligibility:

- (1) Municipal *tax relief* shall apply only to real property owned and occupied as a principal residence by residents of the town who meet the following qualifications:
 - a. They are 65 years of age and over, or their spouses, living with them, are 65 years of age or over, or 62 years of age or over, and, the surviving spouse of the taxpayer qualified under this section at the time of their death, or with respect to real property on which such residents or their spouses are liable *for taxes* under **C.G.S. § 12-170v**;
 - b. Applicant must live in their primary residence in South Windsor for at least **seven months** of each year.
 - c. If an applicant is under age 65 (as of Dec 31 of the calendar year prior to application), they can be eligible if they receive permanent total disability benefits under Social Security.
 - d. Residents, or their spouse, described in this ordinance, shall have been taxpayers of the town for **FIVE years** immediately preceding their receipt of ***tax relief benefits*** under this section.
 - e. The income eligibility requirements are: **\$50,000 for unmarried individuals and \$65,000 for married individuals.**
 - f. This program shall **not** provide assistance for industrial/commercial properties, nor the portion of properties considered excess acreage parcels that may qualify for other state or local *tax relief* programs.

Benefits:

- (1) Eligible applicants will be granted a reduction in their municipal real estate tax liability **in an amount set annually by the Town Council, as a flat rate.** The applicant's municipal real estate tax liability, as calculated by adding together the relief from all state and local programs, **may not exceed 75 percent of their total municipal real estate tax liability for that year.**

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