

RESOLUTION PROVIDING FOR TAX DEFERRAL  
FOR ELDERLY/DISABLED IN THE TOWN OF CLINTON

That the Town of Clinton hereby adopts the provisions of Connecticut General Statutes Section 12-129n, as amended, providing certain tax deferrals for the elderly and disabled in accordance with the following recommendations as approved by the Board of Finance:

RESOLVED:

Statutory Authority

This Resolution 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 List of October 1, 2001.

Qualifications for Tax Deferral

To qualify for the tax deferral provided in this Resolution, a taxpayer shall meet the following requirements:

A. Shall be either sixty-five (65) 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 Clinton, shall be sixty-five (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, subject to requalification under Section 134-3D or under age sixty-five 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 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 occupy said real property as his or her principal residence for not less than one hundred eighty-four (184) days in each calendar year; and,

C. Shall have first applied for State Elderly program, "HEART"; and may apply also for the Town of Clinton Tax Relief Program.

D. Shall have been liable for residential real property taxes to the Town of Clinton for a period of one (1) year immediately preceding the receipt of tax benefits under this Article; and

E. Shall have individually, if unmarried, or jointly, if married, adjusted gross income, as defined in the Internal Revenue Code of 1954, 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 not more than the \$55,000.

F. The encumbrances and liens on the homeowner's property shall not exceed the assessed value of the property at the time the benefits are conferred.

Benefits for Property

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.

The property tax deferral provided by this Article shall be in addition to and not dependent upon those benefits available to elderly/disabled taxpayers under any State Statutes.

#### Implementation of Provision: Qualifying Income: Confidentiality

The Tax Collector and the Assessor of the Town of Clinton 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. No applicant or spouse living with applicant shall be eligible for any benefit under the tax deferral program if they are in arrears for any taxes owed the Town.

#### Appeals

Persons aggrieved by an act or determination of the Assessor or Tax Collector under this Article may appeal to the Board of Selectmen in writing, within ten (10) days after the date of the written notification of the Assessor on such application.

#### Application for Benefits: Contents

Applications for benefits under this Article shall:

- A. be made on forms provided by the Assessor of the Town of Clinton and shall be accompanied by a copy of the applicant's most recent federal tax return if one was filed, and documentation of all other income; and
- B. state, in addition to the qualifying information set forth in the above sections, whether or not the applicant is currently applying for any other tax relief or deferral for the elderly/disabled under any State Statute; and
- C. disclose in writing the existence of all encumbrances and liens on their residential real property, setting forth the face amount as well as the balance due on each such encumbrances or lien.
- D. Provide proof of active homeowners' insurance of property.

#### Filing of Application

Applications for benefits under this Article shall be filed with the Assessor or Authorized Agent between February 1st and May 15th of any year in which tax benefits are claimed..

Applicants who elect to apply for deferral benefits under this Resolution who have a qualifying income not more than \$55,000 per household will receive tax deferral benefits as stated herein, unless they opt to receive a lower benefit.

Qualifying Income

Qualifying Income is \$55,000 or less

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Benefit Rate Available

Seventy-five (75%) per cent of the Tax Bill inclusive of any exemptions and state and town relief. The benefit shall, in any case, not exceed \$5000.00 for any one fiscal year. Any qualified recipient of a tax deferral benefit shall be subject to the following:

A. All benefits shall be due to the Town upon the conveyance of the real property or death of the recipient, whichever occurs first; subject to requalification provisions in accordance with this Resolution.

B. Total deferments, including accrued interest, for all years shall not exceed the current assessed value of the real property, as determined by the Assessor.

C. The recipient shall enter into a written agreement with the Town providing for reimbursement of the total amount of such tax deferral benefit, including interest accrued for the Grand List years 1990 - 2000. **No interest shall be charged for the tax deferred on the 2001 - 2011 Grand Lists.** The Tax Collector shall record on the Land Records of the Town a municipal lien on the property disclosing that said tax is payable upon the recipient's death or conveyance of said property. Said lien shall have all of the same statutory priority accorded a municipal tax lien.

Proration of Tax Deferral

The property tax deferral provided for in this Resolution may, in any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, be prorated to reflect the fractional share or such taxpayer or spouse, as in percentage shown on deed, or if such property is a multiple-family dwelling, such deferral may be prorated to reflect the fractional portion of such current percentage occupied by the taxpayer, as determined by the Town Assessor.

Sunset Provision

**The program pursuant to this resolution shall terminate at the end of the Fiscal Year 2012-2013** with no new applications being accepted unless there is a complete rejustification and approval of this program accomplished in accordance with Connecticut General Statutes Section 12-129n, as may be amended.

**Dated at Clinton, Connecticut on the \_\_\_\_\_ day of \_\_\_\_\_, 2008**

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**William W. Fritz Jr.**

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**Dolly G. Mezzetti**

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**Jeremiah F. Dunn**

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**Arthur H. Isaacson**

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**David S. Townsend**  
**Selectmen**