

Sec. 185. SENIOR CITIZEN AND DISABLED PERSONS TAX RELIEF REGULATIONS

Be it ordained by the Board of Selectmen of the Town of Winchester, Connecticut that Section 185 of the By-Laws and Ordinances is hereby adopted as follows:

1. Eligibility.

Any person who owns real property in the Town or who is liable for the payment of taxes thereon under Section 12-48 of the Connecticut General Statutes, and occupies that property as his or her own principal residence, shall be eligible for the real property tax relief set forth herein provided all of the conditions set forth below are met. For purposes of this ordinance, the term "spouse" shall include parties to a civil union which is in compliance with Public Act 05-10.

(1) Age

(a) Such person shall be sixty-five (65) years of age or over; or the spouse of such person shall be sixty-five (65) years of age or over; or such person shall be sixty (60) years of age or over and the surviving spouse of a taxpayer who qualified in Winchester under this article at the time of his or her death. Said age sixty-five (65) shall occur by the close of the preceding calendar year; or

(b) Such person shall be under the age of sixty-five (65) years and shall be 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.

(2) Income

Such person shall have individually, if unmarried, or jointly, if married, (whether or not separate federal income taxes were paid by him and/or his spouse) during the calendar year preceding the filing of his or her claim, adjusted gross income as defined in the Internal Revenue Code of 1954, as amended, plus tax exempt interest as defined in Section 103 of the Internal Revenue Code of 1954 as amended, dividend exclusions as set forth in Section 116 of the Internal Revenue Code of 1956, as amended, Social Security Benefits, Railroad Retirement Benefits, income from other tax exempt retirement and annuity sources in an amount not more than \$40,000.00.

(b) In any case where title to the real property is recorded in the name of the taxpayer or his spouse and/or any other person or persons, the tax relief granted herein shall be prorated to reflect the fractional share of such taxpayer or spouse; and, furthermore, if such property is occupied as a multiple family dwelling, such relief shall be prorated to reflect the fractional portion of such property occupied by the taxpayer.

(c) Any person entitled to the tax relief pursuant to this article is required to file biennially for the benefit; however, if the taxpayer's income exceeds or changes under this section, said person shall be required to reapply.

(3) Such person has resided in a residence located in the Town for a period of three (3) years per Section 12-129n and has paid real estate taxes on a residence to the Town for a period of three (3) years per Section 12-129n prior to his or her application for tax relief.

(4) The real property for which the exemption is claimed must be the legal domicile of such person, and such person shall be in residence therein for at least one hundred eighty three (183)

days in each grand list year for which the exemption is claimed. Such claim for exemption shall be for one (1) residence only.

(5) Before any tax relief shall be given, such person must first have applied for tax relief under any other state statute under which he or she is eligible.

(6) No property tax relief under this article, together with any property tax relief received by such person under all applicable General Statutes of Connecticut, shall exceed, in the aggregate, twenty-five (25) percent of the tax which would, except for the General Statutes and this article, have been laid against the person applying for property tax relief hereunder.

(7) The application for tax relief under this article shall have been made by such person after he or she has become eligible to apply therefore.

(8) If any person entitled to tax relief sells the property on which the benefit was granted, the purchaser's tax bill for the current year will be increased by a pro rata portion of the tax benefit, unless the purchaser is also receiving benefits in Winchester under this program in which case the current benefit will be transferred to the new property and prorated accordingly. Such portion will be a fraction with the numerator representing the number of days between the closing and the next following June 30, and denominator of three hundred sixty-five (365) days. The result of this provision is to advance the purchaser's repayment liability by approximately nine (9) months as compared with the repayment prescribed for state-funded tax relief provided by section 12-81(a) of the Connecticut General Statutes.

(9) If any person entitled to the tax credit pursuant to the article is no longer eligible due to the fact that his/her income exceeds or changes under paragraph (b) as set forth under subsection (a), all benefits shall be reimbursed to the Town upon the death of the recipient or conveyance of the real property subject to taxation in accordance with this article.

2. Tax deferral.

(1) The benefit shall be any percentage of tax due that any eligible taxpayer shall choose, less amounts received under state elderly tax relief programs, but in no event shall the benefit exceed seventy-five (75) percent of the tax due.

(2) All benefits shall be reimbursed to the Town upon the death of the recipient or conveyance of the real property subject to taxation in accordance with this article.

(3) Total deferments for all years shall not exceed the assessed value of the real property.

(4) The recipient shall enter into a written agreement with the Town providing for reimbursement. The amount of such tax Deferral benefit shall be recorded on the land records of the Town and shall constitute a lien on the property payable only upon death or conveyance, the fee for such recording to be waived.

3. Application.

(1) Any eligible taxpayer, or his or her authorized agent, shall file an application for tax relief under this article with the Tax Assessor of the Town, between February 1st and through May 15th on a form prescribed and furnished by the Town. In making such application the taxpayer shall present to the Tax Assessor a copy of their federal income tax return for the previous calendar year, or if not required to file a return, such other evidence of qualifying income which the Tax Assessor may reasonably require to establish compliance with the income qualifications provided in sections 1 of this article. The applicant, or his or her authorized agent, shall sign a sworn affidavit, in the presence of the Tax Assessor or a member of the Tax Assessor's staff affirming the accuracy of the statements in the application. After the first application, this requirement for the Town is waived if an approved application for tax credits from the State of Connecticut has been filed or is in effect on an every other year filing cycle. This waiver does

not apply to taxpayers filing state freeze applications which have different income reporting requirements and those taxpayers opting for the Town's deferral program.

(2) When the Tax Assessor is satisfied that the applying taxpayer is entitled to tax relief under this article, he shall compute the amount of such tax relief and cause a certificate of tax deferral to be issued in such form as to permit the Tax Collector to reduce the amount of tax levied against the taxpayer and make proper record thereof, and a copy thereof shall be delivered to the applicant. The tax deferral shall be applied proportionately to the tax payments.

(3) Any person aggrieved by the decision of the Tax Assessor may appeal to the Board of Assessment Appeals in accordance with the provisions of Sections 12-111 and 12-112 of the Connecticut General Statutes.

(4) Affidavits, applications or other documents presented in support of the application for tax relief shall not be open for public inspection and shall not be disclosed except in case of an appeal or in connection with claims of fraud to the proper authorities.

4. Curtilage.

The tax relief for real property as provided herein shall apply only to the residence itself, the lot on which the residence is located and the improvements thereon. Only that portion of the lot equal to the minimum zoning requirement where the lot is situated shall receive tax credit.

ADOPTED BY THE BOARD OF SELECTMEN NOVEMBER 7, 2005; PUBLISHED IN THE REPUBLICAN-AMERICAN ON DECEMBER 7, 2005, EFFECTIVE DECEMBER 22, 2005; AMENDED MARCH 17, 2008, PUBLISHED IN THE REPUBLICAN-AMERICAN ON MARCH 19, 2008; EFFECTIVE APRIL 3, 2008.