

Sec. 188 Senior Citizen Tax Freeze

BE IT ORDAINED, by the Board of Selectmen of the Town of Winchester, Connecticut that Section 188 of the Bylaws and Ordinances is hereby adopted as follows:

Pursuant to the authority granted under Public Act 06-176, the tax relief for elderly homeowners provided under said statute, is hereby adopted as follows:

1. ELIGIBILITY

- a. Any person who owns real property in the Town or is liable for payment of tax thereon under Section 12-48 of the Connecticut General Statutes, shall be eligible to have their real estate taxes frozen at the level of the tax due for the assessment year beginning October 1 of the year immediately preceding the date the homeowner applies as provided herein. Once found eligible, the homeowner's real estate tax bill shall remain frozen for as long as the homeowner meets the eligibility requirements contained herein.
- b. To qualify for the tax freeze, a person must meet the following requirements:
 - (1) As of the prior December 31, (a) be at least age 70 or have a spouse living with him who is at least age 70; or (b) be at least age 62 and a surviving spouse of a taxpayer who was entitled to the tax freeze when he died, provided they were living together at the time of death.
 - (2) Occupy the property as his home.
 - (3) Have lived in Winchester, Connecticut for at least one year before filing the claim (this requirement will apply to either spouse).
 - (4) Have qualifying income (both taxable and non-taxable) in the immediately preceding tax year at or below the limits for the so-called "circuit breaker" elderly/disabled tax relief program.
 - (5) Submit evidence of his income and a signed affidavit to the assessor.
 - (6) Have assets of no more than \$125,000.00, excluding the residence for which relief is sought.
- c. Should the taxes on the subject property in subsequent years be lowered, the lower taxes will apply to the person who has qualified for the freeze.
- d. The following payments shall be exempt from calculating the person's income as provided above: (a) Medicaid payments made on the person or his spouse's behalf; (b) a spouse's income if he resides in a health care or nursing home facility in Connecticut that receives medicare payments for the spouse.
- e. All persons who receive this benefit must reapply every two years on a form prepared by the Town Assessor to maintain their eligibility.

2. APPLICATION

- a. Any eligible person, 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 applicant 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 section 1 of this ordinance. 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.

- b. When the Tax Assessor is satisfied that the applicant is entitled to the tax relief under this article, he shall compute the amount of such tax freeze and cause a certificate of tax freeze to be issued in such form as to permit the Tax Collector to reduce the amount of tax levied against the applicant and make proper record thereof, and a copy thereof shall be delivered to the applicant.
- c. 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.
- d. 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.

3. PROPERTY TRANSFER

If a person benefiting from this tax freeze transfers his interest in the subject property between November 1 and August 1, either voluntarily or involuntarily, the tax freeze benefit for that year must be prorated. If the transfer occurs in the month of October, the person is disqualified from tax relief for that assessment year. If the transfer happens in August or September, no proration of the benefits shall occur and the person shall receive the full benefit for the assessment year. The person to whom the property is transferred must within 10 days after the conveyance date notify the Assessor. If the Assessor receives no notice or learns of the conveyance on her own, she can calculate the amount of tax relief to which the original homeowner is entitled, and notify the Tax Collector of the reduced benefit amount. When the Tax Collector receives the assessor's notice after the Town's tax due date, she has 10 days to mail or hand a bill to the transferee containing the additional amounts of tax due. This additional tax is due, payable and collectable subject to the same liens and processes as other property taxes but must be paid in an initial or single installment within 30 days after the Tax Collector mails or hands the bill to the new owner and in equal amounts for any remaining regular installment.

4. LIEN

The Town may file a lien on the person's property to ensure compliance with the requirements of this Ordinance.

5. FALSE STATEMENT PENALTIES

Anyone who knowingly makes a false application to claim the tax relief herein will be subject to a fine of \$500.00. Any person who fails to disclose all relevant matters or makes a false statement with the intention to defraud the Town must also refund any and all benefits obtained through this Ordinance to the Town.

The use of either gender in this Ordinance shall be deemed to include the other, and the singular shall include the plural and vice versa, where the context would so require.

ADOPTED BY THE BOARD OF SELECTMEN MARCH 5, 2007, PUBLISHED IN THE REPUBLICAN-AMERICAN, MARCH 7, 2007 AND EFFECTIVE/OPERATIVE MARCH 22, 2007.