

Article III Tax Relief for the Elderly and Permanently Disabled

[Adopted 10-17-2000 by Ord. No. 221, effective 11-14-2000]

§ 213-9 Eligibility for relief.

Any person who is liable for taxes assessed on real property located in the Town of North Branford, which real property is occupied by such person as his/her personal residence, whether such person is an owner of the real property or is liable for taxes therein under the provisions of Connecticut General Statutes § 12-48 as a tenant for life or for a term of years, shall be entitled to tax relief in the form of a tax credit, provided that:

A. The person is:

- (1) Sixty-five years of age or over, or his/her spouse is 65 years of age or over and resides with such person or the person is 60 years of age or over and the surviving spouse of a taxpayer who would have qualified for tax relief under this article at the time of his/her death; or
- (2) Under the age of 65 years of age 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 benefits thereunder, but has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Road 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.

B. The person has been a resident of the Town of North Branford for at least two years immediately preceding the application for relief, during which period the applicant must be current in all taxes, fees and special assessments due the Town of North Branford.

[Amended 2-5-2002 by Ord. No. 226]

- C. The property for which the tax relief is claimed is the legal domicile of such person and is occupied by such person for at least 250 days of each year and the person does not claim any other homestead or similar tax exemption in another state.
[Amended 2-5-2002 by Ord. No. 226]
- D. The person's qualifying income individually, if unmarried, during the calendar year preceding the claim for tax relief shall not exceed \$42,500 or jointly, if married, not exceed \$52,500. ("Qualifying income" is defined as adjusted gross income (Internal Revenue Code guidelines) plus tax exempt interest, dividend exclusions, gifts, bequests, social security benefits, railroad retirement benefits and income from all other tax-exempt sources, but not including any credits received under this article.)
[Amended 4-7-2009 by Ord. No. 239]
- E. The person submits an application for tax relief afforded under this program between February 1 and May 15.
[Amended 4-7-2009 by Ord. No. 239]
- F. [NEW] The filing requirements set forth under section §312-9 of Article III of the North Branford Town Code for any taxpayers who were granted the benefit ~~in 2019~~ for the 2018 Grand List (FY 2019-20) and who are required to recertify by May 15, 2020, for the 2019 Grand List (FY 2020-21) are hereby suspended and such taxpayers shall automatically maintain their benefits for the next fiscal year and for each successive year that the Governor's declaration of public health and civil preparedness emergencies, Executive Orders No. 7, *et seq.*, remains in effect.

§ 213-10 Amount of tax credit.

[Amended 6-6-2006 by Ord. No. 234; 4-7-2009 by Ord. No. 239]

The amount of tax credit afforded under this program shall be \$300 per property and shall apply only to owner-occupied, single-family dwellings and to the homesite lot on which the dwelling is situated, along with one outbuilding on the homesite used with the dwelling which is not an additional dwelling. In any case where title to such real property is reported in the names of more than one taxpayer, the amount of the credit shall be provided in accordance with the fractional share such eligible owner holds in the property.

§ 213-11 Administration of program.

- A. The Town of North Branford Assessor is hereby authorized to implement this program, and to adopt such rules and regulations as may be necessary for the proper administration of this program. The Assessor may designate agents to act in his/her name in collecting applications for this program.
- B. The Town of North Branford Assessor shall determine eligibility for tax relief under this program. He/she shall compute the amount of credit due each qualified taxpayer, and make proper record thereof, and inform the Town of North Branford Tax Collector of his/her determination.

§ 213-12 Disposition of credit on death or sale of property.

If any person entitled to the tax credit afforded under this program dies or sells the real property on which the tax credit is granted, any credit previously allowed shall be disallowed to the extent of the portion of the assessment year remaining following the date of death or sale of property, except when such death or sale results in a surviving spouse, otherwise eligible, acquiring the interest formerly held by the taxpayer.

§ 213-13 Limitation on tax relief.

The tax relief afforded under this program to a taxpayer in no event shall, together with any relief received by such residents under the provisions of Connecticut General Statutes §§ 12-129b to 12-129d, inclusive, 12-129h^[1] and 12-170aa, exceed, in the aggregate, 75% of the tax which would, except for Connecticut General Statutes §§ 12-129b to 12-129d, inclusive, 12-129h and 12-170aa, and this ordinance, be laid against such taxpayer.

[1] *Editor's Note: Section 12-129h, which related to tax relief for special taxes, was repealed 1999, P.A. 99-89, § 9, effective 6-3-1999.*

§ 213-14 Waiver of right to establish lien.

The Town of North Branford hereby waives any right to establish a lien which it may have under the provisions of Connecticut General Statutes § 12-129n(f).

§ 213-15 Confidentiality.

Affidavits, applications or other documents presented in support of the application for tax relief shall remain confidential and shall not be disclosed except in connection with an

investigation of fraud or other misrepresentation as to eligibility or except as may otherwise be required by law.

§ 213-16 Limitation on credits granted.

[Amended 3-18-2014 by Ord. No. 246]

The total of all credits granted under the provisions of this article shall not exceed \$100,000. If the total of all credits to be granted, except for this section, would exceed said amount, then such credit shall be reduced on a pro-rata basis so that the total credits equal \$100,000.

§ 213-17 When effective.

This article shall become effective in accordance with § C4-6 of the North Branford Town Charter and shall apply commencing with the taxes due on the Grand List of October 1, 2000.

Article V Exemption for Blind Persons

[Adopted 4-6-2010 by Ord. No. 240]

§ 213-19 Exemption granted; application.

- A. Any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of \$3,000, as provided under C.G.S. § 12-81(17), shall be entitled to an additional exemption in an amount up to \$2,000 of assessed value, provided such person's qualifying income does not exceed the applicable maximum amount as provided under § 12-81l and 12-170aa.
- B. Any person submitting a claim shall be required to file an application on a form prepared by the Assessor not later than October 1 of the assessment list year with respect to which such additional exemption is being claimed. Each such application shall include a copy of the federal tax return, or in the event a return is not filed, such evidence related to income for the tax year ending immediately prior to the approval of a claim for this exemption.
- C. [NEW] The filing requirements set forth under section §312-19 of Article V of the North Branford Town Code for any taxpayers who were granted the benefit in 2019 and who are required to recertify by October 1, 2020, are hereby suspended and such taxpayers shall automatically maintain their benefits for the next fiscal year and for each successive year that the Governor's declaration of public health and civil preparedness emergencies, Executive Orders No. 7, *et seq.*, remains in effect.

§ 213-20 Eligibility for relief

Any person applying for this exemption must meet the following requirements:

- A. The income limitations of C.G.S. 12-81l of the Connecticut General Statutes;
- B. Has been a resident of the Town of North Branford for a minimum of two years;
- C. The property for which the tax relief is claimed is the legal domicile of such person and is occupied by such person for at least 250 days of each year, and the person does not claim any other homestead or similar tax exemption in another state; and
- D. Qualify in accordance with §§ 12-92 and 12-94 of the Connecticut General Statutes.

§ 213-21 Disposition of credit on death or sale of property.

Any credit previously allowed under this program shall expire upon either death of the applicant or sale of the property on the grand list following the occurrence.

§ 213-22 Limitation on Town-wide credits granted.

The total of all tax credits granted to all residents of the Town under the provisions of this article shall not exceed \$20,000. If the total of all Town-wide tax credits to be granted under this article exceeds said amount, individual exemptions under this article shall be reduced on a pro-rata basis so that the total Town-wide tax credit does not exceed said \$20,000.

Article VI Exemption for Totally Disabled Persons

[Adopted 4-6-2010 by Ord. No. 240]

§ 213-23 Exemption granted; application.

- A. Any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of \$1,000, as provided under C.G.S. § 12-81(55), shall be entitled to an additional exemption in an amount up to \$1,000 of assessed value, provided such person's qualifying income does not exceed the applicable maximum amount as provided under C.G.S. §§ 12-81I and 12-170aa.
- B. Any person submitting a claim shall be required to file an application on a form prepared by the Assessor not later than October 1 of the assessment list year with respect to which such additional exemption is being claimed. Each such application shall include a copy of the federal tax return, or in the event a return is not filed, such evidence related to income for the tax year ending immediately prior to the approval of a claim for this exemption.
- C. [NEW] The filing requirements set forth under section §312-23 of Article VI of the North Branford Town Code for any taxpayers who were granted the benefit in 2019 and who are required to recertify by October 1, 2020, are hereby suspended and such taxpayers shall automatically maintain their benefits for the next fiscal year and for each successive year that the Governor's declaration of public health and civil preparedness emergencies, Executive Orders No. 7, *et seq.*, remains in effect.

§ 213-24 Eligibility for relief.

Any person applying for this exemption must first meet the requirements of C.G.S. § 12-81(55), which are as follows: Any person, who:

- A. Is eligible, in accordance with applicable federal regulations, to receive permanent total disability benefits under social security;
- B. Has not been engaged in employment covered by social security and, accordingly, has not qualified for benefits thereunder but who has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act^[1] and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under social security; or
^[1] Editor's Note: See 45 U.S.C. § 9 *et seq.*
- C. Has attained age 65 or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social

security or any such federal, state or local government retirement or disability plan as described in Subsection B of this section, except that such resident has attained age 65 or over and, accordingly, is no longer eligible to receive benefits under the disability benefit provisions of social security or such other plan because of payments received under retirement provisions thereof or lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount, as well as the income limitation requirements of C.G.S. §§ 12-811 and 12-170aa .

§ 213-25 Disposition of credit on death or sale of property.

Any credit previously allowed under this program shall expire upon death of the applicant or sale of the property on the grand list following the occurrence.

§ 213-26 Limitation on Town-wide credits granted.

The total of all tax credits granted to all residents of the Town under the provisions of this article shall not exceed \$40,000. If the total of all Town-wide tax credits to be granted under this article exceeds said amount, individual exemptions under this article shall be reduced on a pro-rata basis so that the total Town-wide tax credit does not exceed said \$40,000.