

**AN ORDINANCE CONCERNING PROPERTY TAX RELIEF FOR ELIGIBLE  
ELDERLY HOMEOWNERS**

**ADOPTED: \_\_\_\_\_, 2024**

**EFFECTIVE: \_\_\_\_\_, 2024**

**1. Declaration of Purpose.**

A. This Ordinance is enacted pursuant to authority granted to the Town of Woodstock under C.G.S. 12-170v et seq.

B. The Town of Woodstock finds that it is fair and equitable and in the best interests of the Town and its residents to provide property tax relief to certain eligible elderly homeowners as permitted by State law. Pursuant to Section 12-170v et seq. of the General Statutes of the State of Connecticut, the Town of Woodstock seeks to improve the quality of life for its senior residents and encourage continued residence and property ownership in the Town of Woodstock by enacting this Ordinance Concerning Property Tax Relief for Eligible Elderly Homeowners.

**2. Eligibility and Benefits.**

A. (1) An owner of real property in the Town of Woodstock or any tenant for life or for a term of years liable for property taxes to the Town of Woodstock under Section 12-48 of the General Statutes of the State of Connecticut who meets the qualifications stated in this subsection shall be entitled to pay the tax levied on such property, calculated in accordance with the provisions of subsection (b) of this section for the first year the claim for such tax relief is filed and approved in accordance with the provision so section 3 of this ordinance, and such person shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, during each subsequent year that such person meets such qualifications, and the surviving spouse of such owner or tenant, qualified in accordance with the requirements pertaining to a surviving spouse in this subsection, or any owner or tenant possessing a joint interest in such property with such owner at the time of such owner's death and qualified at such time in accordance with the requirements in this subsection, shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this subsection.

(2) After the first year a claim for such tax relief is filed and approved, application for such tax relief shall be filed biennially on a form prepared for such purpose by the Assessor of the Town of Woodstock.

(3) Any such owner or tenant who is qualified in accordance with this section and any such surviving spouse or joint owner or joint tenant surviving upon the death of such

owner or tenant, shall be entitled to pay such tax in the amount as provided in this section for so long as such owner or tenant or such surviving spouse or joint owner or joint tenant continues to be so qualified.

(4) To qualify for the tax relief provided in this section a taxpayer shall meet all the following requirements: (1) On December thirty-first of the calendar year preceding the year in which a claim is filed, be (A) sixty-five years of age or over, (B) the spouse of a person, sixty-five years of age or over, provided such spouse is domiciled with such person, or (C) sixty-two years of age or over and the surviving spouse of a taxpayer who at the time of such taxpayer's death had qualified and was entitled to tax relief under this section, provided such surviving spouse was domiciled with such taxpayer at the time of the taxpayer's death, (2) occupy such real property as his or her home, (3) either the taxpayer or spouse shall have resided within the state for at least one year before filing the claim under this section and Section 3 of this Ordinance, (4) the taxable and nontaxable income of such taxpayer, the total of which shall hereinafter be called "qualifying income", in the tax year of such homeowner ending immediately preceding the date of application for benefits under the program in this section, was not in excess of limits set forth in Section 12-170aa of the General Statutes of the State of Connecticut, as adjusted annually, evidence of which income shall be submitted to the Assessor of the Town of Woodstock in such form and manner as the Assessor may prescribe.

(5) The amount of any Medicaid payments made on behalf of such homeowner or the spouse of such homeowner shall not constitute income.

(6) The income of the spouse of such homeowner shall not be included in the qualifying income of such homeowner for purposes of determining eligibility for tax relief under this section, if such spouse is a resident of a health care or nursing home facility in this state, and such facility receives payment related to such spouse under the Title XIX Medicaid program.

B. (1) The tax on the real property for which the benefits under this section are claimed shall be the lower of the tax due with respect to the homeowner's residence for the assessment year commencing October first of the year immediately preceding the year in which the initial claim for tax relief is made, or the tax due for any subsequent assessment year.

(2) If title to real property is recorded in the name of the person or the spouse making a claim and qualifying under this section and any other person or persons, the claimant hereunder shall be entitled to pay the claimant's fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person shall pay the person's or persons' fractional share of the tax without regard for the provisions of this section.

(3) For the purposes of this section, a "mobile manufactured home", as defined in Section 12-63a of the General Statutes of the State of Connecticut, shall be deemed to be real property.

C. (1) If any person with respect to whom a claim for tax relief in accordance with this section and Section 3 of this Ordinance has been approved for any assessment year transfers, assigns, grants or otherwise conveys subsequent to the first day of October, but prior to the first day of August in such assessment year the interest in real property to which such claim for tax relief is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the

amount of such tax relief benefit, determined as the amount by which the tax payable without benefit of this section exceeds the tax payable under the provisions of this section, shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve.

(2) If such conveyance occurs in the month of October the grantor shall be disqualified for such tax relief in such assessment year.

(3) The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the Assessor thereof, or in the absence of such notice, upon determination by the Assessor that such transfer, assignment, grant or conveyance has occurred, the Assessor shall determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the Woodstock Tax Collector of the reduced amount of such benefit.

(4) Upon receipt of such notice from the Assessor, the Tax Collector shall, if such notice is received after the tax due date in the municipality, not later than ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the Assessor.

(5) Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

### **3. Application**

A. (1) No claim shall be accepted under Section 2 of this Ordinance unless the taxpayer or authorized agent of such taxpayer files an application with the Woodstock Assessor, in such form and manner as the Assessor may prescribe, during the period from February first to and including May fifteenth of any year in which benefits are first claimed, including such information as is necessary to substantiate such claim in accordance with requirements in such application.

(2) An extension to August fifteenth may be granted by the Assessor in the case of extenuating circumstance due to illness or incapacitation as evidence by a physician's certificate to that extent, or if it is determined there is good cause for doing so.

(3) The taxpayer shall present to the Assessor a copy of such taxpayer's federal income tax return and the federal income tax return of such taxpayer's spouse, if filed separately, for such taxpayer's application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as may be required.

(4) Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined and a determination shall be made as to whether the application is approved.

(5) Upon determination that the applying homeowner is entitled to tax relief in accordance with the provisions of Section 2 of this Ordinance and this section, the homeowner and the Tax Collector shall be notified of the approval of such application.

(6) The Tax Collector shall determine the maximum amount of the tax due with respect to such homeowner's residence and thereafter the property tax with respect to such homeowner's residence shall not exceed such amount.

(7) After a taxpayer's claim for the first year has been filed and approved such taxpayer shall file such application biennially.

(6) In respect to such application required after the filing and approval for the first year the Assessor shall notify each such taxpayer concerning application requirements by regular mail not later than February first of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form.

(7) Such taxpayer may submit such application by mail provided it is received not later than March fifteenth in the assessment year with respect to which such tax relief is claimed.

(8) Not later than April first of such year the Assessor shall notify, by certified mail, any such taxpayer for whom such application was not received by said March fifteenth concerning application requirements and such taxpayer shall submit not later than May fifteenth such application personally or for reasonable cause, by person acting on behalf of such taxpayer as approved by the Assessor.

B. (1) Any person knowingly making a false application for the purpose of claiming property tax relief under Section 1 of this act and this section shall be fined not more than five hundred dollars.

(2) Any person who fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund to the municipality all tax relief improperly taken.

C. Any such property tax relief granted to any such resident in accordance with the provisions of Section 2 of this Ordinance and this section shall not disqualify such resident with respect to any benefits for which such resident shall be eligible under the provisions of Sections 12-129b to 12-129d, inclusive, of the Connecticut General Statutes, Section 12-129n and section 12-170aa of the General Statutes, and any such property tax relief provided under this section shall be in addition to any such benefits for which such resident shall be eligible under said Sections 12-129b to 12-129d, inclusive, and Sections 12-129n and 12-170aa of the Connecticut General Statutes.

#### **4. Severability of Provisions.**

Should any court of competent jurisdiction declare any section or clause or provision of the Ordinance to be unconstitutional or ultra vires, such decision shall affect only such section, clause, provision so declared unconstitutional and shall not affect any other section, clause or provision of this Ordinance.

**5. Construction.**

Whenever used, the singular number shall include the plural, the plural the singular, and the use of either gender shall include both genders.

**6. Effective Date.**

Upon adoption by the Town Meeting, this Ordinance shall become effective on the fifteenth day after publication in a newspaper having circulation within the Town of Woodstock.