

**AN ORDINANCE CONCERNING LOCAL OPTION TAX RELIEF  
FOR ELDERLY AND DISABLED HOMEOWNERS**

(Revision – June 2013)

WHEREAS, Connecticut General Statutes Section 12-129n provides that a municipality may provide property tax relief with respect to real property owned and occupied by elderly or disabled residents as more fully set forth in said statute; and

WHEREAS, the Board of Finance has recommended to the Board of Selectmen that certain property tax relief be afforded to elderly or disabled residents; and

WHEREAS, the Board of Selectmen desires to provide tax relief to the elderly and disabled in accordance with Section 12-129n of the Connecticut General Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF BEACON FALLS THAT:

Section 1. Elderly and disabled residents of the Town of Beacon Falls may apply, to the Office of the Assessor, for real property tax credit with respect to real property owned and occupied by said resident provided they meet the eligibility criteria set forth in this ordinance.

Section 2. For the purpose of this ordinance, qualified applicant is a person who is sixty-five (65) years of age or older, or whose spouse, living with that person, is sixty-five (65) years of age or older or sixty (60) years of age or older, and is a surviving spouse of a taxpayer qualified in the Town of Beacon Falls at the time of his death with respect to real property which taxpayer and/or spouse are liable for taxes under Section 12-48 of the Connecticut General Statutes or under age sixty-five (65) and eligible in accordance with applicable Federal regulations to receive permanent total disability benefits under Social Security or have been engaged in employment covered by Social Security and accordingly have not qualified for benefits there under, but have become qualified for permanent total disability benefits under any Federal, State or local government retirement or disability plans, including the Railroad Retirement Act and any government related Teacher's Retirement Plan, which requirements with respect to qualifications for such permanent total disability are comparable to such requirements under Social Security and meet the requirements which may be established by the Town with respect to maximum income allowable during the calendar year preceding the year in which an application is made and comply with all other provisions of the ordinance for tax relief. A qualified applicant must have reached the set forth above, by December 31<sup>st</sup> of the year preceding that for which an application is made.

Section 3. For the purpose of this ordinance, resident status shall be defined as follows: The applicant must have been a Town of Beacon Falls resident taxpayer, whose Beacon Falls residence was such taxpayer's principal residence for at least one (1) year immediately preceding his/her receipt of benefits. Residents may apply for tax relief pursuant to the terms of this ordinance provided that the property for which tax relief is sought must be (a) the applicant's principal residence at the time of such application; (b) located in Beacon Falls; and (c) owned by the applicant. Eligibility for benefits there under shall be upon applicant's proof of ownership and resident status. Any and all municipal taxes



**AN ORDINANCE CONCERNING LOCAL OPTION TAX RELIEF  
FOR ELDERLY AND DISABLED HOMEOWNERS**

(Revision – June 2013)

must be paid in full prior to any tax relief given. In order to be considered a principal residence, the applicant must spend a minimum of one hundred eighty four (184) days per year in residence on the subject property.

To qualify for the local option tax relief for the elderly and disabled homeowners, the income limit for singles shall be \$75,000 and \$150,000 for two (2) persons.

Section 3a. Taxpayers who previously qualified under the one (1) year residency requirements are hereby grandfathered, under this Ordinance.

Section 4. Benefits hereunder shall be prorated by the Office of the Assessor in the event of the sale or other transfer of the affected real estate or the death of the applicant and surviving spouse, if applicable. All qualified applicants shall notify the Assessor in the event of the sale or other transfer of the affected real estate or the death of the owner or successor owner, if applicable.

Section 5. Residents shall be qualified for the town program if they meet all requirements as contained within Section 12-170aa or Section 12-129b under these sections of the General Statutes. Applications may be submitted between February 1<sup>st</sup> and May 15<sup>th</sup>. Approved applicants shall be required to certify continuing eligibility at least every two (2) years, but in the event any provision of this ordinance is amended, all those receiving benefits under this ordinance at the time of said amendment shall be required to reapply. Failure to file an application under Section 12-170aa by May 15<sup>th</sup>, the statutory deadline, will constitute a waiver of right to claim local real property tax relief, except as otherwise provided by this section.

Section 6. Maximum income eligibility limits are as set forth from time to time for the owners' program by Connecticut General Statutes Section 12-170aa and regulations promulgated there under. Qualifying income is defined as adjusted gross income and tax-exempt interest plus and other income not included in such adjusted gross income. This definition includes taxable income not reported for federal Income Tax purposes as well as nontaxable income.

Section 7. Applicants who meet the eligibility requirements shall be provided with a flat grant of an amount not to exceed five hundred dollars (\$500.00) per applicant per tax year, which may be changed annually by the Board of Selectmen, but calculation of benefits conferred hereunder shall be exclusively based on the amount of local tax relief that the applicant received so that in no event shall total available benefits exceed seventy-five (75%) percent of the real property taxes assessed against the applicant with partial benefits available to those persons who so qualify.

**(The total of all tax credits granted by the Town of Beacon shall not exceed 10 percent (10%) of the prior year's total real estate tax assessed in the Town of Beacon Falls.)**



**AN ORDINANCE CONCERNING LOCAL OPTION TAX RELIEF  
FOR ELDERLY AND DISABLED HOMEOWNERS**

(Revision -- June 2013)

Section 8. Tax relief provided for in this Ordinance shall be limited to resident owners of single-family residences and resident owner occupied structures containing four (4) or fewer multiple family dwelling units. Tax relief provided pursuant to this ordinance shall be pro-rated to the applicant's share of ownership or if such property is a multiple family dwelling, such relief shall be pro-rated to reflect the fractional portion of such property occupied by the taxpayer.

Section 9. Tax relief granted pursuant to this ordinance shall not disqualify eligible taxpayers from any other benefits to which they may be entitled as provided by law.

Section 10. This ordinance shall be governed, amended and implemented in accordance with Section 12-129n of the Connecticut General Statutes.

This ordinance becomes effective fifteen (15) days after publication in the most widely circulated newspaper in the Town of Beacon Falls.

Public Hearing held on January 30, 2006

Town Meeting held on February 21, 2006

Effective Date of Ordinance March 16, 2006

Revision to Ordinance:

Public Hearing Held on: November 24, 2008

Town Meeting Held on: December 15, 2008

Notice Published in Republican American: December 22, 2008

Effective Date of Revised Ordinance: January 7, 2009.

**Revision to Ordinance -- June 2011**

Public Hearing Held on: July 6, 2011

Town Meeting Held on: July 25, 2011 (revisions rejected)

**Revision to January 7, 2009 Ordinance:**

Public Hearing Held on: June 10, 2013

Town Meeting Held on: June 19, 2013

Notice Published in Republican American: July 15, 2013

Effective Date of Ordinance: July 31, 2013