

Town of Simsbury
Board of Selectmen

Proposed Amendment of Chapter 141, Article VIII of the Simsbury Code of Ordinances: Tax Credit for Elderly and Totally Disabled Homeowners

Draft Revisions Dated September 10, 2020

WHEREAS, Public Act 19-66 amended the enabling statute that permits towns to provide property tax credits for elderly and totally disabled taxpayers to permit eligibility for certain trusts, and

WHEREAS, The Simsbury Board of Selectmen believes that the ordinance creating the local tax credit program should match the eligibility requirements defined in the enabling state statute.

NOW, THEREFORE, BE IT RESOLVED, that Chapter 141, article VIII, Sections 141-27, 141-28, 141-30 and 141-31(A) of the Simsbury Code of Ordinances is hereby amended as follows (*amendments are indicted by underline*):

§141-27. Definitions.

Tax Year

For purposes of this article, the year beginning on the first day of ~~the Town's fiscal year~~ October, or if the due date of the first installment of tax in any fiscal year is later than the first day of ~~the Town's fiscal year~~ October, then beginning with that date, and ending 12 months later.

§141-28. Eligible persons and property.

Qualified residents shall be residents of the Town of Simsbury, with respect to real property owned and occupied by such residents as their principal residence, or unit owners of a cooperative as provided in Section 12-129n(g) of the Connecticut General Statutes, who are 65

years of age and over or whose spouses, living with them, are 65 years of age or over or 60 years of age or over and the surviving spouse of a taxpayer qualified in such municipality under this section at the time of his or her death or with respect to real property on which such residents or their spouses are liable for taxes under Section 12-48, or 2) under age 65 and 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, provided such residents or their spouses under Subdivision s(1) or (2) above have been taxpayers of such municipality for one year immediately preceding their receipt of tax benefits under this section and meet the requirements which may be established by this article with respect to maximum income allowable during the calendar year preceding the year in which application is made for the tax relief provided in this section. Qualified residents shall include any owner of real property held in trust for such resident, provided such resident or such resident and such resident's spouse are the grantor and beneficiary of such trust and, provided further, that such resident otherwise meets the requirements of a qualified resident as provided herein.

§141-30 Application for, and granting of, real property tax credit relief.

A. Each applicant shall file an application for a tax credit under this article with the Town of Simsbury at any time during the period beginning on the first day of February and ending on the 15th day of May prior to the commencement of the tax year for which the tax

credit is sought, except that one who has applied and been granted a tax credit for one tax year shall be presumed to be qualified for the immediately following tax year without making a new application. Application shall be made in the form and manner prescribed and provided by the Assessor. [If the applicant is a trust, the Assessor will require additional documentation to verify that such trust meets the requisite qualifications.](#)

§141-31 Prorating of Credit with Sale or Conveyance of Property; Limitation on the Amount of the Credit

A. In any case where the real property for which a tax credit has been granted to a qualified resident is sold, assigned, granted, or conveyed in a tax year during which a tax credit is available, the amount of the tax credit shall be prorated by a fraction, the numerator of which shall be the number of full months from the first day of ~~July~~ [October](#) of the tax year [but prior to the first day of August in such assessment year](#) to which the tax credit is applied to the date of conveyance, and the denominator of which shall be 12.