SPECIAL MEETING NOTICE
ELDERLY TAX RELIEF SUBCOMMITTEE
WATERTOWN TOWN COUNCIL
WATERTOWN, CONNECTICUT

TUESDAY, JANUARY 16, 2024 – 5:45 P.M.

WATERTOWN TOWN HALL
TOWN COUNCIL CHAMBERS
61 ECHO LAKE RD

1. Call meeting to order.

2. Roll call.

3. Discussion and possible action concerning a proposed modification of the ordinance concerning Property Tax Relief for Certain Elderly Homeowners.

4. Adjournment

Cc: Committee Members

Anthony DiBona, Chair
Robert Desena
Ken Demirs
Carina Noyd
ARTICLE V. REAL PROPERTY TAX RELIEF FOR CERTAIN ELDERLY HOMEOWNERS

Sec. 28-121. Established.

A program for real property tax relief for certain elderly homeowners is hereby established pursuant to G.S. § 12-129n and § 12-170aa.
(Ord. No. 01-02-2007-275, § 1, 1-2-2007)

Sec. 28-122. Purpose.

The Town of Watertown hereby enacts, for the assessment year commencing October 1, 2006, and each assessment year thereafter a real property tax relief program for certain elderly homeowners pursuant to G.S. § 12-129n and § 12-170aa for eligible residents of the Town of Watertown, on the terms and conditions provided herein. This article is enacted for the purpose of assisting elderly homeowners with a portion of the costs of property taxation.
(Ord. No. 01-02-2007-275, § 2, 1-2-2007)

Sec. 28-123. Eligibility.

Any resident of the Town of Watertown who qualifies under the following requirements is eligible for property tax relief with respect to real property owned and occupied by such person as his or her legal domicile and principal, permanent residence.

(1) Such resident at the close of the preceding calendar year has attained age 65 or over, or his or her spouse who is living with such resident is 65 years of age or over, or such resident is 60 years of age or over at the close of the preceding calendar year and is the surviving spouse of a taxpayer who was qualified in the Town of Watertown under this program at the time of his or her death with respect to real property on which any such resident or spouse is liable for real property taxes under the provisions of G.S. § 12-48.

(2) Such resident shall have been a taxpayer of the Town of Watertown and have paid taxes for a period of at least the six months immediately preceding his or her application for tax relief.

(3) Such qualified resident may receive both tax relief hereunder and any veteran's tax relief that the taxpayer and his or her spouse may qualify for under the Town of Watertown Veteran's Tax Relief Ordinance.

(4) The following income range and limits of tax relief shall apply for the assessment year commencing October 1, 2023:

Watertown, Connecticut, Code of Ordinances  Created: 2023-06-02 00:28:18 [EST]
(Supp. No. 5)

Page 1 of 4
### Income Range vs. Limits of Tax Relief

<table>
<thead>
<tr>
<th>Income Range</th>
<th>Limits of Tax Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00 — $14,400.00</td>
<td>$743.00</td>
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<tr>
<td>$14,400.00 — $19,400.00</td>
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### Tax Credit Table

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<thead>
<tr>
<th>Unmarried</th>
<th>Max Tax Credit</th>
<th>Min Tax Credit</th>
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<tr>
<td>$0-22,000</td>
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<tr>
<td>$36,701-43,800</td>
<td>10% $250</td>
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<table>
<thead>
<tr>
<th>Married</th>
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<tr>
<td>$0-22,000</td>
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<tr>
<td>$22,001-29,500</td>
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</tr>
<tr>
<td>$29,501-36,700</td>
<td>30% $750</td>
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</tr>
<tr>
<td>$36,701-43,800</td>
<td>20% $500</td>
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</tr>
<tr>
<td>$43,801-53,400</td>
<td>10% $250</td>
<td>$150</td>
</tr>
</tbody>
</table>

A resident taxpayer must qualify under the income range as of December 31 of the prior year. The amounts of qualifying income and the credit amounts as provided herein shall be adjusted annually by vote of the Town Council based upon qualifying income criteria prepared by the State of Connecticut Secretary of the Office of Policy and Management as distributed to the Town of Watertown Assessor not later than the 31st day of December of each year pursuant to G.S. § 12-170aa(b)(2). The maximum tax relief limit shall not exceed a 75 percent reduction of the total property tax.

The assessor shall provide pro-rata tax relief for any assessment year in which property is transferred pursuant to G.S. § 12-170aa().

(Ord. No. 01-02-2007-275, § 3, 1-2-2007; Ord. No. 05-16-16-294, 5-16-2016)

Sec. 28-124. Filing of application.

(Supp. No. 5)
(a) In order for an eligible resident to receive tax relief hereunder an application must be filed with the office of the tax assessor not earlier than February 1 and not later than May 15 of each year for the next fiscal year. This application for such tax relief shall be accompanied by a copy of the applicant's most recent Federal Income Tax Return for the previous calendar year and written documentation of all other income.

(b) The tax assessor shall require all necessary documents to determine eligibility and may request additional or other income documentation and verification. The withholding of such information, if reasonably available, shall be sufficient reason for the denial of tax relief.

(c) The tax assessor shall establish such application forms and procedures as may be necessary to implement this tax relief program. The tax assessor, or his or her agent, shall determine what evidence of qualifying income is pertinent for the determination of eligibility under this article, and shall be responsible for requesting and reviewing the same.

(d) All applications, including Federal Income Tax Returns filed under this program, as well as any and all additional evidence of qualifying income required by the tax assessor, shall be kept in strict confidence and shall not be open to public inspection in accordance with state freedom of information guidelines.

(e) Each approved application shall be valid for two years and a new application process shall be required on a biennial basis in the same manner as the initial application.

(f) All decisions by the tax assessor concerning eligibility and limits of tax relief shall be final.

(Ord. No. 01-02-2007-275, § 4, 1-2-2007)

(Supp. No. 5)
See 38:135, Limits of tax relief.
The limits of tax relief shall be based upon the qualifying income ranges as set forth herein:

<table>
<thead>
<tr>
<th>INCOME RANGE</th>
<th>LIMITS OF TAX RELIEF</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00 – 14,400.00</td>
<td>$749.00</td>
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<td>$14,400.00 – 19,400.00</td>
<td>$569.00</td>
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<td>$19,400.00 – 24,200.00</td>
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<td>$35,100.00 – 44,600.00</td>
<td>$70.00</td>
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(Ord. No. 01-02-2007-275, § 5, 1-2-2007; Ord. No. 05-16-16-294, 5-16-2016)
Chapter 28 TAXATION

ARTICLE I. IN GENERAL

Secs. 28-1—28-30. Reserved.

ARTICLE II. PERSONAL PROPERTY TAX

DIVISION 1. GENERALLY

Sec. 28-31. Refunds of excess payments.

Pursuant to the terms of G.S. § 12-129, notwithstanding the other provisions of that statute, the town tax collector is authorized to retain payments in excess of the amount due for taxes, interest, penalties and/or fees provided the amount of the excess payment is less than $5.00.

(Ord. No. 05-04-15-292 , § 1(d), 5-18-2015)


DIVISION 2. EXEMPTION FOR VEHICLES AND OTHER PROPERTY USED TO TRANSPORT INCAPACITATED INDIVIDUALS

Sec. 28-51. Exemption declared.

The following vehicles and/or other personal property, as defined by the town tax assessor, are hereby exempted from personal property taxation in the town:

1Charter reference(s)—Board of tax review, § 403.

Cross reference(s)—Any ordinance promising or guaranteeing the payment of money for the town, or any evidence of the town’s indebtedness saved from repeal, § 1-10(a)(1); any appropriation ordinance providing for the levy of taxes or for any annual budget saved from repeal, § 1-10(a)(2); administration, ch. 2; finance, § 2-221 et seq.

State law reference(s)—Taxation, G.S. title 12.

2State law reference(s)—Municipal authority to exempt certain motor vehicles from personal property taxation, G.S. § 12-81c.
(1) Any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for profit;

(2) Any property owned by a nonprofit ambulance company; and

(3) Any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person.

(Ord. No. 09-17-01-244, § 1, 9-17-2001)

Sec. 28-52. Application for exemption required.

Notwithstanding the provisions contained in this section, no vehicle and/or personal property described in this division shall be exempted from taxation for the grand list year unless and until the owner of such property makes an application to and receives approval for exemption from the town tax assessor in accordance with the application requirements contained in this division. Any such exemption shall terminate upon the sale or transfer of the vehicle.

(Ord. No. 09-17-01-244, § 2, 9-17-2001)

Sec. 28-53. Filing and effective date of application.

Applications for exemption as permitted under this division shall be filed annually with the town tax assessor in such a manner and including such information as required by the tax assessor, no later than the November 1 following the assessment date with respect to which such exemption is claimed or, for vehicles purchased on or after October 2 and on or before July 1 of the assessment year for which such exemption is requested, not later than 30 days after such purchase. Applications for exemption relative to the assessment year which commenced on October 1, 2001, shall be made not later than 30 days following the effective date of the ordinance from which this division derived, for vehicles purchased after the effective date but on or before July 31, 2002, not later than 30 days after such purchase.

(Ord. No. 09-17-01-244, § 3, 9-17-2001)

Secs. 28-54—28-75. Reserved.

ARTICLE III. MOTOR VEHICLE TAX

Sec. 28-76. Administrative fee.

The tax collector shall charge an administrative fee to be added to the tax levied on each motor vehicle when a motor vehicle tax is delinquent and a report concerning the vehicle subject of the delinquent tax is generated to the Connecticut Department of Motor Vehicles. The purpose of the fee is to defray the tax collector's administrative costs related to participation in the program and to recover the town payment to the motor vehicle department for participation in the program. The amount of this administrative fee shall be established and may be changed from time to time, by resolution of the town council upon recommendation of the tax collector.

(Ord. No. 04-17-06-271, 4-17-2006)
ARTICLE IV. ADDITIONAL VETERAN'S PROPERTY TAX EXEMPTION

Sec. 28-101. Established.

An additional veterans' property tax exemption is hereby established pursuant to G.S. § 12-81f.

(Ord. No. 01-02-07-274, § 1, 1-2-2007)

Sec. 28-102. Purpose.

The Town of Watertown hereby enacts, for the assessment year commencing October 1, 2006, and each assessment year thereafter an additional veterans' property tax exemption pursuant to G.S. § 12-81f for eligible residents of the Town of Watertown, on the terms and conditions provided herein. This article is enacted for the purpose of assisting veteran homeowners with a portion of the costs of property taxation.

(Ord. No. 01-02-07-274, § 2, 1-2-2007)

Sec. 28-103. Eligibility.

Any resident of the Town of Watertown who qualifies under the following requirements is eligible for property tax relief with respect to real property owned and occupied by such person as his or her legal domicile and principal, permanent residence.

1. Any veteran entitled to an exemption from property tax in accordance with G.S. § 12-81(19) shall be entitled to an additional exemption applicable to the assessed value of property, up to the amount of $6,000.00, provided such veteran's qualifying income does not exceed the applicable maximum amount as provided under G.S. § 12-81, as amended from time to time.

2. Any veteran's surviving spouse entitled to an exemption from property tax in accordance with G.S. § 12-81(22) shall be entitled to an additional exemption applicable to the assessed value of property, up to the amount of $6,000.00, provided such surviving spouse's qualifying income does not exceed the maximum amount applicable to an unmarried person as provided under G.S. § 12-81, as the same may be amended from time to time.

An annual income range of $0.00—$45,000.00 shall apply.

A resident taxpayer must qualify under the within income range as of December 31 of the prior year. The amounts of qualifying income as provided herein shall be adjusted annually based upon qualifying income criteria prepared by the State of Connecticut Secretary of the Office of Policy and Management as distributed to the Town of Watertown Assessor not later than the 31st day of December of each year pursuant to G.S. § 12-170aa(b)(2). The maximum tax relief limit shall not exceed a 75 percent reduction of the total property tax.

3. Such veteran shall have been a taxpayer of the Town of Watertown and have paid taxes for a period of at least the six months immediately preceding his or her application for tax relief.

4. Such qualified veteran may receive both tax relief under the Watertown Elderly Tax Relief Ordinance and any veteran's tax relief that the taxpayer and his or her spouse may qualify for under this Town of Watertown Veteran's Tax Relief Ordinance.

(Supp. No. 5)
(5) The maximum tax relief limit under this article and/or the maximum combined tax relief under the ordinance for elderly tax relief and this article shall be 75 percent of the total property tax.

The assessor shall provide pro-rata tax relief for any assessment year in which property is transferred pursuant to G.S. § 12-170aa(f).

(Ord. No. 01-02-07-274, § 3, 1-2-2007)

Sec. 28-104. Filing of application.

(a) Any veteran or veteran's spouse seeking an exemption pursuant to this article shall file an application with the tax assessor as provided under G.S. § 12-81f, as amended from time to time.

(b) In order for an eligible veteran to receive tax relief hereunder an application must be filed with the office of the tax assessor not earlier than February 1 and not later than May 15 of each year for the next fiscal year. This application for such tax relief shall be accompanied by a copy of the applicant's most recent Federal Income Tax Return for the previous calendar year and written documentation of all other income.

(c) The tax assessor shall require all necessary documents to determine eligibility and may request additional or other income documentation and verification. The withholding of such information, if reasonably available, shall be sufficient reason for the denial of tax relief.

(d) The tax assessor shall establish such application forms and procedures as may be necessary to implement this tax relief program. The tax assessor, or his or her agent, shall determine what evidence of qualifying income is pertinent for the determination of eligibility under this article, and shall be responsible for requesting and reviewing the same.

(e) Each approved application shall be valid for two years and a new application process shall be required on a biennial basis in the same manner as the initial application.

(f) All decisions by the tax assessor concerning eligibility shall be final.

(Ord. No. 01-02-07-274, § 4, 1-2-2007)

Secs. 28-105—28-120. Reserved.

ARTICLE V. REAL PROPERTY TAX RELIEF FOR CERTAIN ELDERLY HOMEOWNERS

Sec. 28-121. Established.

A program for real property tax relief for certain elderly homeowners is hereby established pursuant to G.S. § 12-129n and § 12-170aa.

(Ord. No. 01-02-2007-275, § 1, 1-2-2007)

Sec. 28-122. Purpose.

The Town of Watertown hereby enacts, for the assessment year commencing October 1, 2006, and each assessment year thereafter a real property tax relief program for certain elderly homeowners pursuant to G.S. § 12-129n and § 12-170aa for eligible residents of the Town of Watertown, on the terms and conditions provided herein. This article is enacted for the purpose of assisting elderly homeowners with a portion of the costs of property taxation.

(Supp. No. 5)
Sec. 28-123. Eligibility.

Any resident of the Town of Watertown who qualifies under the following requirements is eligible for property tax relief with respect to real property owned and occupied by such person as his or her legal domicile and principal, permanent residence.

(1) Such resident at the close of the preceding calendar year has attained age 65 or over, or his or her spouse who is living with such resident is 65 years of age or over; or such resident is 60 years of age or over at the close of the preceding calendar year and is the surviving spouse of a tax payer who was qualified in the Town of Watertown under this program at the time of his or her death with respect to real property on which any such resident or spouse is liable for real property taxes under the provisions of G.S. § 12-48.

(2) Such resident shall have been a taxpayer of the Town of Watertown and have paid taxes for a period of at least the six months immediately preceding his or her application for tax relief.

(3) Such qualified resident may receive both tax relief hereunder and any veteran's tax relief that the taxpayer and his or her spouse may qualify for under the Town of Watertown Veteran's Tax Relief Ordinance.

(4) The following income range and limits of tax relief shall apply:

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<th>INCOME RANGE</th>
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A resident taxpayer must qualify under the within income range as of December 31 of the prior year. The amounts of qualifying income as provided herein shall be adjusted annually based upon qualifying income criteria prepared by the State of Connecticut Secretary of the Office of Policy and Management as distributed to the Town of Watertown Assessor not later than the 31st day of December of each year pursuant to G.S. § 12-170aa(b)(2). The maximum tax relief limit shall not exceed a 75 percent reduction of the total property tax.

The assessor shall provide pro-rata tax relief for any assessment year in which property is transferred pursuant to G.S. § 12-170aa(l).

(Ord. No. 01-02-2007-275, § 3, 1-2-2007; Ord. No. 05-16-16-294, 5-16-2016)

Sec. 28-124. Filing of application.

(a) In order for an eligible resident to receive tax relief hereunder an application must be filed with the office of the tax assessor not earlier than February 1 and not later than May 15 of each year for the next fiscal year. This application for such tax relief shall be accompanied by a copy of the applicant’s most recent Federal income Tax Return for the previous calendar year and written documentation of all other income.
(b) The tax assessor shall require all necessary documents to determine eligibility and may request additional or other income documentation and verification. The withholding of such information, if reasonably available, shall be sufficient reason for the denial of tax relief.

(c) The tax assessor shall establish such application forms and procedures as may be necessary to implement this tax relief program. The tax assessor, or his or her agent, shall determine what evidence of qualifying income is pertinent for the determination of eligibility under this article, and shall be responsible for requesting and reviewing the same.

(d) All applications, including Federal Income Tax Returns filed under this program, as well as any and all additional evidence of qualifying income required by the tax assessor, shall be kept in strict confidence and shall not be open to public inspection in accordance with state freedom of information guidelines.

(e) Each approved application shall be valid for two years and a new application process shall be required on a biennial basis in the same manner as the initial application.

(f) All decisions by the tax assessor concerning eligibility and limits of tax relief shall be final.

(Ord. No. 01-02-2007-275, § 4, 1-2-2007)

Sec. 28-125. Limits of tax relief.

The limits of tax relief shall be based upon the qualifying income ranges as set forth herein:

<table>
<thead>
<tr>
<th>INCOME RANGE</th>
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