TOWN OF WATERTOWN
WATERTOWN, CT

ORDINANCE NO.

REVISION TO
REAL PROPERTY TAX RELIEF FOR CERTAIN
ELDERLY HOMEOWNERS’ ORDINANCE

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WATERTOWN THAT THE CODE OF ORDINANCES CHAPTER 28-TAXATION ARE HEREBY REVISED AND AMENDED AS FOLLOWS:

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 herby enacts, for the assessment year commencing October 1, 2023, 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 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.
The following income range and limits of tax relief shall apply for the assessment year commencing October 1, 2023:

<table>
<thead>
<tr>
<th>Income Range</th>
<th>Percent</th>
<th>Maximum Tax Credit</th>
<th>Minimum Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNMARRIED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0-22,000</td>
<td>40%</td>
<td>$1,000</td>
<td>$350</td>
</tr>
<tr>
<td>$22,001-29,500</td>
<td>30%</td>
<td>$750</td>
<td>$250</td>
</tr>
<tr>
<td>$29,501-36,700</td>
<td>20%</td>
<td>$500</td>
<td>$150</td>
</tr>
<tr>
<td>$36,701-43,800</td>
<td>10%</td>
<td>$250</td>
<td>$150</td>
</tr>
<tr>
<td>MARRIED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0-22,000</td>
<td>50%</td>
<td>$1,250</td>
<td>$400</td>
</tr>
<tr>
<td>$22,001-29,500</td>
<td>40%</td>
<td>$1,000</td>
<td>$350</td>
</tr>
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<td>30%</td>
<td>$750</td>
<td>$250</td>
</tr>
<tr>
<td>$36,701-43,800</td>
<td>20%</td>
<td>$500</td>
<td>$150</td>
</tr>
<tr>
<td>$43,801-53,400</td>
<td>10%</td>
<td>$250</td>
<td>$150</td>
</tr>
</tbody>
</table>

A resident taxpayer must qualify under the within income range as of December 31 of the prior year. The amounts of qualifying income and the credit amounts as provided herein may 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(i).

(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 – This section is hereby repealed.

This ordinance shall take effect twenty-one days after publication pursuant to Charter Section 307.

Dated at Watertown, Connecticut this

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Mary Ann Rosa, Chairman
Watertown Town Council

Introduced: January 23, 2024
Public Hearing: February 5, 2024
Approved:
Published:
Effective: