



**TOWN COUNCIL
WATERTOWN, CONNECTICUT
MONDAY, FEBRUARY 5, 2024
PUBLIC HEARING
MINUTES**

A public hearing was held on February 5, 2024 at 6:30.

Attendees: Mary Ann Rosa, Chair
Ken Demirs, Vice Chair
Robert Desena
Gary Lafferty
Carina Noyd
Jonathan Ramsay
Robert Retallick
Rachael Ryan (phone)

Mark Raimo, Town Manager
Susan Zappone, Assistant Town Manager/Finance Director

Public hearing notice.



**NOTICE OF PUBLIC HEARING
TOWN OF WATERTOWN, CT
February 5, 2024**

NOTICE IS HEREBY GIVEN that The Watertown Town Council will hold a Public Hearing on **February 5, 2024** at 6:30 p.m. at the Watertown Town Hall, Town Council Chambers, 61 Echo Lake Rd., Watertown Connecticut to hear public comment regarding the revisions to the Watertown Code of Ordinances

*REAL PROPERTY TAX RELIEF FOR CERTAIN
ELDERLY HOMEOWNERS' ORDINANCE*

Anyone wishing to present written testimony may do so in writing prior to, or at the public hearing by February 5, 2024 at 2:00 p.m. to Watertown Town Council 61 Echo Lake Rd., Watertown, CT 06795. Oral testimony may also be presented at the public hearing.

A copy of the proposed language of the proposed ordinance can be viewed on the internet by accessing the Town of Watertown's web site at: www.watertownct.org. A copy of the proposed changes may also be obtained at Watertown Town Hall, Town Clerk's Office, 61 Echo Lake Rd, Watertown, Connecticut during normal business hours.

The Town of Watertown is an EEO/AA Employer. It also promotes fair housing and makes all programs available to lower income persons regardless of race, color, sex, age, national origin, religion, disability/handicap, marital status or sexual preference. The public hearing location is accessible to persons with physical disabilities. If you require a translator, or accommodations for a hearing impairment or other accommodation, contact the Town of Watertown at 860-945-5255.

Dated at Watertown, Connecticut this January 29, 2024

Mark A. Raimo, Town Manager

RETURN OF NOTICE
TOWN OF WATERTOWN
NOTICE OF PUBLIC HEARING

I hereby certify that on January 29, 2024, I left a duplicate copy of the attached Notice of Public Hearing, Town of Watertown, Connecticut with Lisa Dalton, Town Clerk.

I further certify that on January 29, 2024 I caused to be set upon the signpost or other exterior places nearest the Office of the Town Clerk and all other places and signposts designated by the Town, a written copy of said Notice of Public Hearing signed by me as Town Manager of the Town of Watertown.

This legal notice is also available on the Town of Watertown website www.watertownct.org in the area designated for Legal Notices.

I further certify that the attached Notice of Public Hearing was published in the Watertown Republican American on January 29, 2024.

I further certify that all the above acts were done at least five (5) days before the holding of the Public Hearing on February 5, 2024.

Dated at Watertown, Connecticut this 26th day of January, 2024

Mark Raimo,
Town Manager

TOWN CLERK'S CERTIFICATION AS TO
NOTICE OF PUBLIC HEARING AND RETURN OF NOTICE

I hereby certify that the attached Notice of Public Hearing and the foregoing Return of Notice of Public Hearing are duly recorded in the records of the Town of Watertown, Connecticut on the date the Notice was signed and Mark Raimo was Town Manager of the Town of Watertown on the date the Return of Notice was signed.

Dated at Watertown, Connecticut this 29th day of January, 2024

Lisa Dalton, Town Clerk

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

	Percent	Maximum Tax Credit	Minimum Tax Credit
UNMARRIED			
\$0-22,000	40%	\$1,000	\$350
\$22,001-29,500	30%	\$750	\$250
\$29,501-36,700	20%	\$500	\$150
\$36,701- 43,800	10%	\$250	\$150
MARRIED			
\$0-22,000	50%	\$1,250	\$400
\$22,001-29,500	40%	\$1,000	\$350
\$29,501-36,700	30%	\$750	\$250
\$36,701-43,800	20%	\$500	\$150
\$43,801- 53,400	10%	\$250	\$150

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

Mary Ann Rosa, Chairman
Watertown Town Council

Paul Jessell, Town Attorney stated essentially what the charge was from the two subcommittees was to try to make our ordinance follow the state guidelines for tax exemptions, in an increase for our citizens for elderly tax exemptions. A question came up today that people were not understanding what the minimum tax credit was, how that was figured out and why if someone got the minimum, they were not getting less money than they would have gotten under our original ordinance which did not have maximums and minimums it has a single number for each income level. If you look at the chart and if you look for example at the married line for 0 to \$22,000 the income brackets only relate to what percentage of your taxes you could possibly get exempted. If you make between 0 to \$22,000 you would get 50%. The form that is used by the state then takes the tax that the homeowners would be paying. For example, if somebody pays \$4,000 in taxes, 50 % of that would be \$2,000. They would show \$2,000 and the absolute maximum for tax exemption would be. Then you move over to the next line the maximum tax credit under this ordinance would be \$1,250. This follows exactly the state guidelines, so you take the lesser of the ordinance number or the 50 % number. Which in our case would be \$1,250. Then you put down the minimum credit which is \$400.00 and you take the larger of those two. Almost everybody who owns a house in Watertown is going to get the maximum credit because there are not a lot of properties that have taxes that are less than \$3,035 hundred. At the end of the day the minimum, in order for someone to get the minimum tax credit, the total tax would be \$800.00 a year. I am not aware of any houses in Watertown that have a tax bill of \$800.00. Hopefully that straightens out that question that came up. At the end of the day the practicality is that nobody should getting a lower tax exemption under this ordinance that existed under the prior ordinance. The taxes should be significant for the local income limits and the amount of the credits are higher.

Jonathan Ramsay asked below the chart on the next line it says that is should not exceed the 75% reduction of total property tax, can you further explain that. This chart says the maximum is 50% so what is the need for that line the 75.

Paul Jessell, Town Attorney answered I think the need for that is some of us have lower taxes and that is by the way in our old ordinance.

Jonathan Ramsay rephrasing the question since what we are seeing here the local tax rebate for seniors is also the state one. In theory the total based on this chart, the lowest income being married 1,250 times 2 is that accurate. It would be \$2,500 could be the total. My question is that 75% reduction for all types of tax rebates through the town?

Paul Jessell, Town Attorney answered that was based on the town ordinance not based on the state.

Frankie Popilowski, 35 Chestnut Avenue asked why do couples get more tax relief than a single person?

Jonathan Ramsay answered that is the state statute, that is the way it is.

Paul Jessell, Town Attorney answered the charge was we want to mirror the state program that is how the state program is, why they do it that way, I have no idea.

Richard Wick, Northfield Road stated I moved to Watertown in 1965, almost 60 years ago. I have seen the property tax grow from an insignificant part of my budget to a serious part of my budget. In thinking about today's property tax structure, I wondered about how many of our other friends and neighbors are dealing with it. That's why I'm here tonight to offer some thoughts for your consideration to help those who need it.

I commend our Town Council for recognizing the elephant in the room: the growth of the property tax impact on the financial lives of our citizens, and taking a step toward providing relief for those who need it. The February 1, 2024 edition of the Town Times, on the front page, includes an article on the changes to the state income tax policy recently enacted by our state legislature. However, there was no mention of any changes made that pertain to property tax relief. I contend that the state legislature has been focusing on the wrong problem. The reality that must be recognized is that the cash needed to pay an income tax is a share of the income. The cash required to pay a property tax doesn't come from the property in most cases, but must be obtained from other sources. What I just summarized represents a firm grasp of the obvious. However, it seems to have been overlooked based on the recent decisions made at the state level. Perhaps we will see action by the state in dealing with this issue soon, we can hope.

The dramatic increase in property taxes over the past six decades has become our town's only choice. But present tax relief is inadequate for some of our neighbors, especially those who don't have enough income to require filing a tax return. If they did, they would probably show a taxable income of zero. Our town is moving in the right direction on this problem. However, the proposed tax credits contained in the draft ordinance do not go far enough to be significant for some of our senior friends and neighbors.

One way to address this dilemma is to provide an additional criterion for relief: tie the maximum property tax due to a percentage of gross income. One possibility: If gross income is X then the property tax shall not exceed 3% of X. Period, simple and fair.

Another possible relief program to provide a property owner the option to defer all or a portion of his property tax bill. The amount deferred would be secured by a lien on the property. The lien would be paid to the town when the property is sold.

I have one additional recommendation pertaining to veterans. The present tax relief for veterans does not recognize that special category of veterans: those who served in combat. Today's society seems to be content with saying "thank you for your service". But there's more that should be remembered when we think about the service, we receive from a combat veteran and the advantages we all enjoy today. Talk is cheap. A more meaningful "thank you" would be for us to offer a combat veteran a 100% waiver of his or her property tax. Something to think about.

I ask that you consider these ideas before approving the text of the revised ordinance. Let Watertown set an example by really helping our friends and neighbors who need help and deserve it.

The meeting adjourned at 6:50 p.m.

Respectfully submitted,

Mary Ann Rosa, Chair
Watertown Town Council

Approved: _____
Susan King, Clerk