

## ARTICLE IV. SENIOR CITIZENS TAX ABATEMENT

### Sec. 220-13. Pilot Program for Senior Citizens Tax Abatement for Fiscal Year 2015/2016.

For the fiscal year July 1, 2015 through June 30, 2016 and only said fiscal year, the provisions of Sections 220-8 through 220-12.1, are temporarily superseded by the following sections.

### Sec. 220-14. Eligibility requirements.

The following definitions are applicable to this Article:

"Income" means "adjusted gross income" as defined by Title 26, § 62 of the United States Internal Revenue Code.

"Principal residence" means the habitation of a family or household for at least 183 days of the calendar year. Second homes, vacation or recreation residences are not included in this definition.

To be eligible for the real property tax relief provided herein, an applicant shall meet the following requirements:

- A. State of Connecticut basic statutory requirements pursuant to C.G.S. § 12-129n.
  - (1)
    - (a) An applicant shall be a resident of Stamford and sixty-five (65) years of age or over, or a resident whose spouse, living with said resident, is sixty-five (65) years of age or over, or a resident sixty (60) years of age or over and the surviving spouse of a taxpayer qualified in Stamford under this Article at the time of his or her death; or
    - (b) Under age sixty-five (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 there under, 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.
  - (2) Such residents or their spouses eligible under subsection (1)(a) or (b) above, shall:
    - (a) Own and occupy the subject real property as a principal residence; or
    - (b) As trust beneficiary, occupy the subject real property as a principal residence;  
or
    - (c) As life tenant or tenant for years, be liable for taxes for the subject real property under C.G.S. § 12-48; or
    - (d) Reside in a cooperative unit owned and occupied by the applicant as a principal residence.
  - (3) Further, such residents or their spouses, eligible under subsections A(1) and (2) above, shall:
    - (a) Have been real property taxpayers of Stamford for one (1) year immediately preceding their receipt of tax benefits under this Article; and

(b) Have no past due real property or motor vehicle taxes owed to the City of Stamford; and

(c) Shall meet the additional local eligibility requirements established below.

B. Additional local eligibility requirements promulgated pursuant to C.G.S. § 12-129n(a).

(1) The maximum income allowable during the calendar year preceding the year in which application is made for local tax relief shall be:

(a) Eighty Five thousand dollars (\$85,000.00) for a single resident.

(b) One hundred thousand dollars (\$100,000.00) in combined marital income for a married resident or qualified spouse.

2. With respect to subsection 220-9.A, the net worth of an unmarried resident shall not exceed ~~two four~~ hundred ~~fifty~~ thousand dollars (~~\$250~~400,000.00), or, if married, of a resident and his or her spouse, shall not exceed ~~six three~~ hundred thousand dollars (~~\$300~~600,000.00) exclusive of an exemption of one million dollars (\$1,000,000.00) on the fair market value of the residence for which the tax relief is sought.

~~3. With respect to subsection 220-9.B, the net worth of an unmarried resident or, if married, of a resident and his or her spouse shall not exceed four hundred thousand dollars (\$400,000.00), exclusive of an exemption of one million dollars (\$1,000,000.00) on the fair market value of the residence for which the tax relief is sought.~~

### **Sec. 220-15. Municipal programs of property tax relief available.**

Those residents who meet the requirements set forth in §§ 220-8 and 220-10 shall ~~have the choice to~~ receive relief pursuant to this Article ~~under either Option 1 or Option 2~~, as follows:

#### ~~A. Option 1: Abatement of Property Tax.~~

~~(1) Those residents choosing abatement of property taxes as the form of municipal tax relief shall be entitled to a~~An amount of relief based upon their income as provided in § 220-9.1, below; ~~and.~~

~~(2) With respect to any amount of taxes properly abated, there shall be no payment or collection of such amount.~~

#### ~~B. Option 2: Deferral of Property Tax.~~

~~(1) Those residents choosing deferral of property taxes as the form of municipal tax relief shall be entitled to an amount of relief, interest free, based upon their income as provided in § 220-9.1, below.~~

~~(2) With respect to any amount of taxes properly deferred:~~

~~In accordance with C.G.S. 12-129n(f), the City of Stamford may establish a lien on such property each year that such taxes are deferred in the amount of the relief granted, provided that if the total amount of such property tax relief, when combined with any such tax relief received by such taxpayer in accordance with sections 12-129b to 12-129d, inclusive, or 12-170aa, exceeds in the aggregate seventy-five percent of the property tax for which such taxpayer would be liable, the City shall be required to establish a lien on such property in the amount of the total tax relief granted, plus interest applicable to the total of such unpaid taxes at a rate to be recommended by the Board of Finance and approved by the Board of~~

~~Representatives.~~

**Sec. 220-15.1. Schedule of qualifying income and corresponding tax abatements ~~and deferrals.~~**

A schedule of qualifying income and corresponding tax abatements ~~and deferrals~~ shall be set each year in the following manner:

A. Annually, in March the Board of Finance shall recommend to the Board of Representatives a limit for the total benefits under this senior citizen tax relief program.

~~A. Annually, in March, the Board of Finance shall recommend to the Board of Representatives a limit for the total benefits under this senior citizen tax relief program.~~

B.AB. On or before its April meeting, the Board of Representatives shall, by resolution, set a limit for the total benefits. Based upon said limit, the Tax Assessor shall prepare a schedule of qualifying income and corresponding tax abatements ~~and deferrals~~. In the event that the number and income of eligible applicants would exceed said limit, the Tax Assessor shall reduce the benefits proportionally.

C. BC. Said schedule of qualifying income and corresponding tax abatements ~~and deferrals~~ shall be approved by the Board of Finance and adopted by the Board of Representatives by resolution.

D. CD. The following schedule of qualifying income and corresponding tax abatements ~~and deferrals~~ is adopted by the Board of Representatives:

Benefit for Single Applicants

Income From	Income To	Abatement Amount	Deferral Amount
\$ 0.00	<del>\$40450,000.00</del>	<del>\$1,2002000.00</del>	<del>\$1,200.00</del>
<del>40450,001.00</del>	<del>20675,000.00</del>	<del>9001500.00</del>	<del>900.00</del>
<del>20675,001.00</del>	<del>3085100,000.00</del>	<del>6501000.00</del>	<del>750.00</del>
<del>30,001.00</del>	<del>40,000.00</del>	<del>450.00</del>	<del>625.00</del>
<del>40,001.00</del>	<del>50,000.00</del>	<del>250.00</del>	<del>500.00</del>
<del>50,001.00</del>	<del>60,000.00</del>	<del>250.00</del>	<del>500.00</del>
<del>60,001.00</del>	<del>70,000.00</del>	<del>250.00</del>	<del>500.00</del>
<del>70,001.00</del>	<del>85,000.00</del>	<del>250.00</del>	<del>500.00</del>

Benefit for Married Applicants

Income From	Income To	Abatement Amount	Deferral Amount
\$ 0.00	<del>\$255705,000.00</del>	<del>\$1,200.00</del>	<del>\$1,200.00</del>

<del>502575</del> ,001.00	<del>3805115</del> ,000.00	<del>8001500</del> .00	<del>850.00</del>
<del>3580415</del> ,001.00	<del>451050</del> ,000.00	<del>610</del> 00.00	<del>650.00</del>
<del>45,001.00</del>	<del>60,000.00</del>	<del>500.00</del>	<del>500.00</del>
<del>60,001.00</del>	<del>70,000.00</del>	<del>400.00</del>	<del>500.00</del>
<del>70,001.00</del>	<del>80,000.00</del>	<del>300.00</del>	<del>500.00</del>
<del>80,001.00</del>	<del>90,000.00</del>	<del>250.00</del>	<del>500.00</del>
<del>90,001.00</del>	<del>100,000.00</del>	<del>250.00</del>	<del>500.00</del>

**Sec. 220-16. Application procedure.**

Eligible residents shall apply:

- A. Between ~~January~~ February 1 and ~~March~~ May 15, and biennially thereafter as required by state statute.
- B. At the office of the Tax Assessor of the City of Stamford.
- C. On forms provided by the Assessor, and be accompanied by documentation of all qualifying income, including a copy of the applicant's most recent ly filed federal tax returns, so long as the tax return is for a calendar year within two years of ~~for the calendar year preceding~~ the fiscal year for which tax relief is being requested.

**Sec. 220-17. Miscellaneous provisions.**

- A. The property tax relief provided for in this Article may, in any case where title to real property is recorded in the name of the taxpayer or his or her spouse or and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse, or if such property is a multiple-family dwelling, such relief may be prorated to reflect the fractional portion of such property occupied by the qualified taxpayer or his or her spouse.
- B. If any person entitled to tax relief pursuant to this Article sells property with respect to which such tax credit is or has been granted, no additional tax credit shall be allowed for his/her interest in such property for any fiscal year commencing after the date of the sale of such property, and the purchaser of such property shall pay the City of Stamford a prorated share of such tax credit as provided by C.G.S. § 12-81a.

**Sec. 220-17.1. Amendments to tax relief program; procedure.**

Pursuant to C.G.S. § 12-129n, ~~The Optional Tax Relief Program~~ this Senior Citizens Tax Abatement Program for eligible homeowners age sixty-five (65) and over may be amended from time to time by vote of the Board of Representatives on recommendation of the Board of Finance.

**Sec. 220-18. Authority to enforce.**

The Mayor, Tax Assessor and Tax Collector are authorized to do what is necessary to effectuate this Article.

**Sec. 220-18.1. When effective.**

The provisions of this Pilot Program for Senior Citizens Tax Abatement, Sections of 220-13 through 220-18.1, ~~is article~~ shall take effect upon enactment and shall expire on December 30, 2015. Upon expiration, Sections 220-8 through 220-12.1 be in effect.