

**ORDINANCE PROVIDING ABATEMENT (DEFERRAL)
OF RESIDENTIAL PROPERTY TAX FOR PERSONS
OF LIMITED INCOME**

Be it ordained by the Town Council of the Town of Plainville in meeting duly assembled pursuant to the Charter of the Town of Plainville and Section 7-136 of the Connecticut General Statutes, as amended, the following Ordinance is adopted:

Section 1. Authority: Abatement Authorized.

Pursuant to the authority of General Statutes § 12-124a, as amended, property taxes due for any tax year with respect to any residential dwelling occupied by the owner or owners and for whom such dwelling is the primary place of residence may be abated to the extent that such property taxes exceed 8% of the total income from any source, adjusted for self-employed persons to reflect the allowance for expenses in determining adjusted gross income, of such owner or owners, and any other person for whom such dwelling is the primary place of residence, for the calendar year immediately preceding the beginning of the tax year for which such taxes are due.

Section 2. Definitions.

For purposes of this Ordinance, “total income from any source” shall have the same meaning as “gross income”, as defined in Regulations of Connecticut State Agencies § 46b-215a-1(11), as the same may from time to time hereafter be amended.

Section 3. Application for Abatement.

Applications for abatement under this article signed by all of the owners of the property shall be filed in the office of the Town Manager by not later than May 31 in the tax year for which such abatement is sought, provided that if the amount of taxes due with respect to the residence has not by then been determined, then such application shall be filed not later than 10 days following the determination of the amount of such taxes. Applications shall be on such forms as may be prescribed by the Town Manager and shall be accompanied by such affidavits, tax returns and other evidence of total income as the Town Manager may reasonably require.

Section 4. Agreement.

Upon a determination that an application or applicants, as the case may be, are eligible for abatement of taxes under this Ordinance by the office of the Town Manager, the

applicant or applicants, as the case may be, shall execute and acknowledge an agreement, on a form prescribed by the Town Manager, which form shall contain a legal description of the real property with respect to which such abatement is approved, shall be executed, witnessed and acknowledged in the form and manner required for the transfer of an interest in real property, and shall grant a lien to the Town, creating and securing an obligation to reimburse the Town in the amount of the taxes abated, with interest at the rate per annum applicable to each fiscal year as determined in accordance with Section 5 of this Ordinance by not later than the date of sale or transfer of such real property or upon the earlier death of the last surviving owner. Additionally, the applicant or applicants shall pay to the Town the cost of recording said lien in the office of the Town Clerk. Such agreement shall be delivered to the Revenue Collector by not later than July 10 in the tax year for which such abatement is granted, provided that if the amount of taxes has not by then been determined, then not later than 10 days following the date on which such taxes, as finally determined, become due and payable. Such agreement shall be recorded upon the Land Records and shall constitute a lien upon such real property which shall remain valid until paid. Upon payment, the Revenue Collector shall furnish a release of the lien to be recorded in the office of the Town Clerk.

Section 5. Interest.

The interest on the obligation to reimburse the Town under Section 4 of this Ordinance, for the fiscal year beginning July 1, 2012, and for each fiscal year thereafter until changed by the Town Council, shall be 5% (five percent) per annum (not compounded). The Town Council may by resolution adopted by May 1, in any year thereafter alter the interest to be paid on such obligation for the next ensuing fiscal years until further altered in accordance herewith.

Section 6. No Conflict with State Statutes.

This Ordinance shall not be construed to conflict with any State Statute or Regulation.

Section 7. Effective Date.

This Ordinance shall take effect after passage and thirty (30) days after publication.

Adopted by the Town Council October 17, 2011