

# **AN ORDINANCE REGARDING VETERANS' EXEMPTIONS FROM ASSESSED VALUATION**

**BE IT ORDAINED** by the Town Council of the Town of Plainville in meeting duly assembled that, pursuant to the Charter of the Town of Plainville and Section 12-81f of the Connecticut General Statutes, as amended the following ordinance is adopted:

## **SECTION 1. PURPOSE.**

The purpose of this Ordinance is to assist veterans and surviving spouses of veterans with their real or personal property taxes. Pursuant to Section 12-81f of the Connecticut General Statutes the Town grants an additional veterans benefit to eligible residents of the Town on the terms and conditions hereinafter provided.

## **SECTION 2. EFFECTIVE DATE OF ASSESSMENT CREDIT.**

The assessment credit shall commence with the taxes due on the Grand List of October 1, 2006 and thereafter until the Ordinance shall be repealed by action of the Town Council.

## **SECTION 3. ELIGIBILITY.**

The following criteria shall be met to be eligible for the exemption:

- (a) In accordance with the provisions of Connecticut General Statutes 12-81f, any veteran or surviving spouse of a veteran entitled to an exemption from property tax in accordance with subdivision (19) of section 12-81 shall be entitled to an additional exemption provided such veteran's qualifying income does not exceed the maximum amount as provided under section 12-81l.
- (b) Applicants who have applied for and would be eligible for exemption under Section 12-81l of the Connecticut General Statutes, except for applicant's income levels, may qualify for exemption under this Ordinance if their income shall not exceed \$35,000 for a single person and \$39,000 for a married couple. Said income shall adjust annually as indicated in Connecticut General Statutes Section 12-170aa(2).

#### **SECTION 4. APPLICATIONS.**

- (a) Applicants shall provide to the Assessor for the Town such information required to determine eligibility including but not limited to most recent federal tax returns or other proof of income, and complete such applications as provided by the Assessor.
- (b) Initial applications, together with such information required to determine eligibility for exemption, shall be presented to the Assessor each year between February 1 and September 30. Thereafter, applicants shall file biennially for tax credits under this Ordinance.

#### **SECTION 5. DETERMINATION OF EXEMPTION AND EXEMPTION ALLOWED.**

- (a) The Assessor shall review applications and information provided by applicants seeking exemption under this Ordinance.
- (b) Applicants who are determined eligible for exemption under this Ordinance shall receive an exemption in the amount of six thousand (\$6,000) dollars of assessed valuation provided that such exemption shall be in conjunction with property tax relief under Section 12-81 and shall not exceed in the aggregate the total amount of tax laid against the taxpayer.
- (c) In the event the property of a qualified applicant is sold, assigned, granted or conveyed during the assessment year when a credit is applicable, regardless of whether such transfer, assignment, grant or conveyance was voluntary or involuntary, the amount of the exemption shall be prorated by a fraction, the numerator of which shall be the number of full months from the first (1<sup>st</sup>) day of October to the date of conveyance and denominator of which shall be twelve (12). The grantee shall be required within a period not exceeding ten (10) days immediately following the date of such conveyance to notify the Assessor, or in the absence of such notice, upon determination by the Assessor that such conveyance has occurred, determine the prorated amount and notify the Tax Collector of the reduced amount. Upon receipt of such notice from the Assessor, the Tax

Collector shall, within ten (10) days thereafter, mail or hand a bill to the grantee stating the additional amount of tax due. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and principles of collection, provided such tax shall be due and payable in an initial or single installment within thirty (30) days after the date of the bill.

**SECTION 6. NO CONFLICT WITH STATE STATUTES.**

This Ordinance shall not be construed to conflict with any state statute, rule or regulation.

**SECTION 7. SEVERABILITY.**

The provisions of this Ordinance are declared to be severable, and the invalidity of any portion thereof shall not affect the validity of the remainder.

**EFFECTIVE DATE.**

This Ordinance shall take effect after passage and publication.

Adopted by Town Council April 18, 1983

Amended August 1, 2005