

## ARTICLE II. - CIRCUIT BREAKER MATCH PROGRAM

### Sec. 16-26. - Purpose.

The intent of this article is to establish a tax relief program known as the "Circuit Breaker Match Program" in accordance with Connecticut General Statute Section 12-129n, as amended. The Circuit Breaker Match Program is limited to residents of the Town of Southbury, whereby the participant receives a tax abatement applied against the principal residence of the participant equal to the amount set by the board of selectmen upon the recommendation of the board of finance, pro rated by the participant's percent ownership of the subject property.

(Ord. of 12-11-01; Ord. of 12-4-08)

### Sec. 16-27. - Limitation.

- (a) The total amount of property tax relief with respect to any such property, when combined with any such tax relief for which such taxpayer may be eligible in accordance with Sections 12-129b to 12-129d, inclusive, or 12-170aa, shall not exceed in the aggregate seventy-five (75) percent of the subject property tax.
- (b) The total of all tax relief granted under the provisions of this article shall be limited to the lesser of: (i) the total real estate property tax assessment in the Town of Southbury multiplied by the percentage limit adopted by the board of selectmen in the preceding year; and (ii) the percentage limit set by Connecticut General Statute Section 12-129n, as amended. In the event the calculated tax relief would exceed the above limitations, the individual grants/abatements shall be reduced on a pro rata basis.

(Ord. of 12-11-01; Ord. Of 6-19-03; Ord. of 12-4-08)

### Sec. 16-28. - Qualifications.

Real estate property tax relief; resident owner's tax abatement program for certain qualified elderly and for disabled homeowners.

Pursuant to the authority granted under Section 12-129n of the Connecticut General Statutes, as amended, the tax relief for elderly homeowners and/or disabled persons whose (real property) principal residence for which tax relief is claimed shall be as provided for under said statute and is hereby adopted as follows:

- (1) The qualifications for the property tax relief provided by this section shall be as follows:
  - a. Each applicant must be a citizen of the United States and a legal resident of the Town of Southbury who is:
    1. Sixty-five (65) years of age or over, or the surviving spouse of the taxpayer who prior to his/her death applied for and was qualified under this article, and provided the surviving spouse was and is a legal resident of the Town of Southbury who lived with the taxpayer and is sixty (60) years of age or over.

2. An applicant who is 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 thereunder, 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.
3. The applicant and/or his/her surviving spouse must have been a resident real property taxpayer of the Town of Southbury for ~~one~~<sup>three</sup> (13) tax years preceding his/her receipt of tax benefits under this article.
4. An applicant and his/her spouse shall have individually, if unmarried, or jointly, if married, an adjusted gross income, as shown on Internal Revenue Service Form 1040, Social Security benefits, and all other income, hereinafter called "qualifying income" as defined in Sec. 35H of the State Circuit Breaker application Section 7 (as amended), during the calendar year preceding the filing of his or her application in accordance with the guidelines set by the board of selectmen upon recommendation of the board of finance.
5. Such other conditions, qualifications, standards and procedures as is set forth in the Connecticut General Statutes, as may be amended.
6. In addition to the "qualifying income" standards as set forth in this article, the applicant must first apply for "Circuit Breaker" tax relief provided by the State of Connecticut, and if applicant is denied eligibility for tax relief granted under one (1) or more of the State Circuit Breaker Programs, the assessor must deny the applicant the local share of tax relief, remove the applicant from the abatement records, and bill him/her for the full real estate tax due. Notwithstanding, single or married applicant(s) who are above the State Circuit Breaker income limits, but at or below the Southbury Circuit Breaker Match Program income limits, shall not be required to apply for or be granted State Circuit Breaker Benefits and shall be eligible to receive a tax credit under the Southbury Circuit Breaker Match Program in the amount and subject to the limitations provided for in sections 16-26 and 16-27.
7. Any otherwise qualified applicant must have owned and legally resided in his/her/their dwelling for at least one hundred eighty-three (183) days per year ~~for a year in each of the three (3) years~~ prior to the application and in each abated tax year thereafter to qualify as the taxpayer's principal residence for purposes of this article. A surviving spouse is not required to have had an ownership interest in the property prior to the applicant's death, but must be the record owner of the property within twelve (12) months thereafter and meets the other requirements as set forth in this article.

All taxes due and payable to the Town of Southbury must be paid and not in arrears to maintain eligibility under this article.

(Ord. of 12-11-01; Ord. of 12-4-08)

Sec. 16-29. - Schedule of benefits.

- (a) Tax abatements shall be provided by the town to qualified applicants on a graduated basis in accordance with the income and abatement guidelines.
- (b) The property tax abatements provided by this section shall be in addition to those benefits available to qualified taxpayers under Connecticut General Statutes, Sections 12-129b to 12-129d, inclusive, 12-129h, and 12-170aa, provided, that the town and state benefits in any one (1) year shall not exceed seventy-five (75) percent of the normal real property tax as determined by the assessor within the applicable tax year which would have been imposed on a qualified taxpayer in the absence of such state statute and this article.
- (c) The income limits under this Circuit Breaker Match Program shall be automatically adjusted each calendar year beginning in 2009 by an amount equal to any change in the income limits of the State Circuit Breaker Program.

(Ord. of 12-11-01; Ord. of 3-6-03; Ord. of 12-4-08)

Sec. 16-30. - Application for tax relief.

- (a) In making an application the taxpayer shall present to the assessor, in substantiation of his/her application, a copy of his/her federal income tax return for the calendar year immediately preceding the year of application, or if not required to file a return, such other evidence of qualifying income which the assessor may reasonably require to establish compliance with the income qualifications provided in this article. The applicant, or his/her authorized agent, shall sign a sworn affidavit affirming the accuracy of the statements in the application. Any falsification of information required in any such application shall result in a denial and/or revocation of tax relief with respect to such applicant and/or repayment and recapture by the Town of Southbury of any or all tax relief granted the applicant pursuant to this article. In addition to any penalties provided for by the Connecticut General Statutes, a taxpayer shall be liable for repayment of the abated taxes, interest and cost of collection, including court costs and attorney fees for knowingly providing false and/or fraudulent information in connection with an application for tax relief under this article.
- (b) When the assessor has determined that the applying taxpayer is entitled to tax relief under this article, he shall compute the amount of such tax relief and cause a tax credit to be issued in such form as to permit the tax collector to reduce the amount of tax levied against the taxpayer and make proper record thereof, and a copy thereof shall be delivered to the applicant.
- (c) In any case where title to the real property is recorded in the name of the applicant taxpayer or his/her qualified surviving spouse in accordance with this article and any other non-applicant person or persons, the tax relief granted herein shall be prorated to reflect the fractional share of such qualified applicant taxpayer or his/her qualified surviving spouse, and, furthermore, if such property is a multiple-family dwelling, such relief shall be prorated to reflect the fractional portion of such property occupied by the qualified applicant taxpayer or his/her qualified surviving spouse.

- (d) The tax relief granted under this article shall in each case be for a term to correspond with the State Circuit Breaker Statutes. A complete and timely application shall be required for each subsequent period of claimed tax relief under this article.
- (e) Any person granted tax relief pursuant to this article who sells or transfers title to the property on which tax relief is granted or otherwise becomes ineligible for tax relief hereunder shall not be allowed any tax relief respecting said property following the date of sale, transfer or event causing ineligibility, and the ineligible taxpayer or the purchaser/grantee, his heirs, successors or assigns, as the case may be, shall pay real estate taxes to the Town of Southbury based upon the property's normal full assessment value from such date.

In the case of a sale, Section 12-81a of the Connecticut General Statutes shall apply.

- (f) The tax collector and assessor of the Town of Southbury shall prescribe, with regard to their respective duties under this section, such forms and procedures as are used with regard to the State Circuit Breaker program, as amended from time-to-time, with any changes thereto as may be necessary to implement this article. The assessor, in addition, shall satisfy himself or herself as to the qualifying income of an applicant for benefits under this article by obtaining and reviewing such evidence of qualifying income as he or she may deem pertinent. All applications, federal income tax returns filed therewith and any additional evidence of qualifying income which the assessor may require shall be kept confidential and not open to public inspection. Notwithstanding, the tax collector, board of finance and board of selectmen shall, in confidence, be provided such information upon request without any liability of the assessor for providing same.

The assessor shall, to his/her satisfaction, determine the primary residency eligibility of the applicant and may at his/her discretion rely on the authenticity of the following:

- (1) Register voter status;
  - (2) Connecticut State income tax return;
  - (3) Registered motor vehicle document;
  - (4) Current Connecticut drivers license; and
  - (5) Other documentation deemed necessary.
- (g) Applications for benefits under this article shall be filed with the assessor using the same forms as in accordance with the time periods/dates and schedules as established in the State Circuit Breaker Statutes, as amended.
- (h) This ordinance shall be applicable to the Grand List of October 1, 2000, and all subsequent Grand Lists thereafter. The retroactivity portion of this article shall only apply to those individuals who own and occupy their property as of the effective date of this article.
- (i) Any person aggrieved by the decision of the assessor may appeal to the Board of Assessment Appeals in accordance with the provisions of Sections 12-111 and 12-112 of the Connecticut General Statutes.

The Board of Assessment Appeals is not authorized under this article to supplement, amend or expand the clear intent, required limitations and qualifications imposed under this article.

(Ord. of 12-11-01; Ord. of 12-4-08)