

To: Mayor Mark D. Boughton and Members of the Common Council

Re: Minutes of the Common Council Committee of the Whole held on June 25, 2007

The members were recorded as:

Present- McMahon, Nagarsheth, Johnson, Calandrino, Visconti, Chianese, Saadi, Cavo, Basso, Rotello, Diggs, Techolz, Seabury, Stanley and Taborsak

Absent: Mr. Riley and Mr. Trombetta are on vacation, and Mr. Perkins is working, and Mrs. Saracino is attending another meeting

16 Present - 4 Absent - 1 Vacancy

Tax Credit for Elderly Homeowners – Code of Ordinance, Section 18-12 (b)

Mrs. Basso moved to recommend the amendment to Ordinance section 18-12b13 increasing the qualifying adjustment from \$5000 to \$10,000. Seconded by Mr. Chianese.

Discussion following concerning what the current income limits are, and if anyone who currently receives other aid would be eligible. The Tax Assessor, Colleen Burke, answered all questions.

Ms. Burke stated that the current \$28,000 for a single person and \$35,000 for a married couple. Ms. Burke also address the issue of people who are already receiving aid from elsewhere. She stated that only those people on the FREEZE program would be excluded.

Motion passed unanimously.

Respectfully Submitted,

Jeanette Nicosia
Recording Secretary

THAT Subsections 18-12(b) of the Code of Ordinances of Danbury, Connecticut is hereby amended to read as follows:

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Sec. 18-12. Tax credit for elderly homeowners.

(b) Any person who owns real property in the City of Danbury or is liable for the payment of taxes thereon, pursuant to Section 12-48 of the Connecticut General Statutes, and who occupies the property as a principal residence shall be entitled to a credit of up to four hundred and fifty dollars (\$450.00), if single, or to a credit of up to six hundred dollars (\$600.00), if married, on the real estate tax bill, provided the following conditions are complied with:

- (1) a. Such person is sixty-five (65) years of age or over at the close of the previous calendar year, or his or her spouse is sixty-five (65) years of age or over at the close of the previous calendar year and resides with such person, or such person is sixty (60) years of age or over and the surviving spouse of a taxpayer qualified for tax credit under this section at the time of his or her death; or
b. Such person is under age sixty-five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder, but has 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 person must have a principal residence located in Danbury and must have paid taxes in Danbury for one (1) year immediately preceding his or her receipt of tax benefits hereunder.
- (3) The property for which the credit is claimed must be the primary legal residence of such person and occupied more than one hundred eighty-three (183) days of each calendar year.
- (4) Applications must be filed with the assessor's office between February first and May fifteenth in the year following the list year with respect to which benefits are claimed hereunder, in triplicate, one (1) copy going to the taxpayer, one (1) to the tax collector and one (1) to the assessor. The applicant must reapply every two (2) years in order to continue eligibility for relief hereunder.
- (5) Such person shall not have received qualifying income during the calendar year preceding the fiscal year for which a tax benefit is claimed in excess of an amount which shall be ten thousand dollars (\$10,000.00) greater than the limits as established and adjusted pursuant to Connecticut General Statutes, subsection 12-170aa(b). For purposes hereof, "qualifying income" shall be defined to include total adjusted gross income, tax-exempt interest, realized capital gains, and Social Security payments, as determined under the Internal Revenue Code of 1986, or any subsequent corresponding Internal Revenue Code of the United

States, as from time to time amended. An application for benefits offered pursuant to state tax relief programs for elderly homeowners may be accepted by the tax assessor as an application for benefits hereunder.

- (6) No tax credits shall be given under this section to any persons who owe delinquent taxes to the City of Danbury. The applicant shall submit a certificate from the tax collector to the effect that no such delinquent taxes are owed.
- (7) No property tax relief authorized hereunder, together with any relief received by any such resident under provisions of the Connecticut General Statutes, Sections 12-129b to 12-129d, inclusive, 12-129h, and 12-170aa, shall exceed, in the aggregate, seventy-five (75) percent of the tax which would, except for said Sections 12-129b to 12-129d, inclusive, 12-129h, 12-170aa and this section, be laid against the taxpayer.