



## Legislation Text

---

File #: 24-0013, Version: 1

---

### ORDINANCE

#### **Motion/Request:**

MOTION to approve a revised Appendix A- *Qualifying Income Schedule* in accordance with Ordinance #200-005 (rev. 1) “*An Ordinance to Provide Property Tax Relief for Certain Homeowners Age Sixty-Five or Over or Permanently and Totally Disabled (rev.1)*” for the filing period of February 1, 2024 - May 15, 2024.

#### **Background:**

In addition to the State, the town provides tax relief to qualifying homeowners thru the adoption of Ordinance #200-005 (rev. 1) “*An Ordinance to Provide Property Tax Relief for Certain Homeowners Age Sixty-Five or Over or Permanently and Totally Disabled.*”

Provisions of the Ordinance required the town to annually update the “*Qualifying Income Schedule*” to be consistent with the State’s Qualifying Income, which was based on the United States Social Security Administration Program.

In accordance with Ordinance #200-005 (rev.1) Paragraph 3 “*Qualifications*”; paragraph (e) “*Persons qualified for tax credit or deferment benefits under this Ordinance are those whose maximum income during the calendar year preceding the year in which application is made for the tax credit does not exceed the Qualifying Income Schedule, as hereby incorporated in the ordinance as though fully set forth herein. A copy of the approved Qualifying Income Schedule shall be filed with the Town Clerk when established and when amended. The income guidelines provided in the Qualifying Income Schedule (Appendix A) shall be adjusted to reflect a cost of living increase issued by the United States Social Security Administration, pending the approval of the Town Council prior to the first of January of the year of application.*”

Because the “*Qualifying Income Schedule*” was an Appendix to the Ordinance, and because they were not changing the Ordinance itself, a public hearing was not required.

Annually updating the “*Qualifying Income Schedule*” for the town’s Tax Relief program was an administrative action.

Please see attached:

- State of Connecticut letter dated 12/1/2023 re: Qualifying Income for Filing Period of February 1, 2024 - May 14, 2024
- Ordinance #200-005 (rev. 1) “*An Ordinance to Provide Property Tax Relief for Certain Homeowners Age Sixty-Five or Over or Permanently and Totally Disabled*”
- Appendix A - Qualifying Income Table Draft dated 1/8/2024

**Department Comment/Recommendation:**  
(type text here)

**Mayor Comment/Recommendation:**

(type text here)

**Body:**

Ordinance # 200-005 (rev.1)

**DRAFT: 1/8/2024**

Appendix A  
Qualifying Income Schedule  
Filing Period  
February 1, 2024 - May 15, 2024

Qualifying Income		Tax Reduction As Percentage Of Property Tax	Tax Reduction For Any Year	
Over	Not Exceeding		Maximum	Minimum
<b>Married Homeowners</b>				
\$ 0	<del>\$22,000</del> \$20,200	50%	\$1,250	\$400
<del>\$22,000</del> \$20,200 -	<del>\$29,500</del> \$27,100	40 %	\$1,000	\$350
<del>\$29,500</del> \$27,100	<del>\$36,700</del> \$33,800	30 %	\$750	\$250
<del>\$36,700</del> \$33,800	<del>\$43,800</del> \$40,300	20%	\$500	\$150
<del>\$43,800</del> \$40,300	<del>\$53,400</del> \$49,100	10%	\$250	\$150
<b>Unmarried Homeowners</b>				
\$ 0	<del>\$22,000</del> \$20,200	40%	\$1,000	\$350
<del>\$22,000</del> \$20,200 -	<del>\$29,500</del> \$27,100	30%	\$750	\$250
<del>\$29,500</del> \$27,100	<del>\$36,700</del> \$33,800	20%	\$500	\$150
<del>\$36,700</del> \$33,800	<del>\$43,800</del> \$40,300	10%	\$250	\$150
<del>\$43,800</del> \$40,300	<del>\$53,400</del> \$49,100	None	-0-	-0-

Adopted by the Ledyard Town Council on: \_\_\_\_\_

S. Naomi Rodriguez, Chairman