

AN ORDINANCE
TO PROVIDE PROPERTY ASSESSMENT RELIEF FOR
CERTAIN VETERAN HOMEOWNERS

Be it ordained by the Town Council of the Town of Ledyard:

Section 1: Purpose

To provide property assessment exemption for residential property of certain veterans under the provisions of Section 12-81f of the Connecticut General Statutes (General Statutes).

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Section 2: Effective Date

The effective date of this Ordinance shall be the Grand List of October 1, 2006.

Section 3: Qualifications

Persons qualified for a benefit under this Ordinance are those who own real property located in the Town of Ledyard, or who are liable for the payment of taxes thereon under Section 12-48 of the General Statutes, and who occupy that property as his or her principal residence at least 183 days of each year; such persons may be entitled to assessment benefit in accordance with this Ordinance provided:

- a. Such person is a veteran who is entitled to an exemption under Section 12-81(19) of the General Statutes, or a veteran's surviving spouse who is entitled to an exemption under Section 12-81(22) of the General Statutes;
- b. Such person has maximum income during the calendar year preceding the year in which application is made for the tax benefit provided in this Ordinance in an amount not exceeding 1.25 times the maximum amount as provided under Section 12-81f of the General Statutes.

Section 4: Requirements/Provisions

- a. The exemption benefit afforded by this Ordinance shall be equal to \$10,000 of the assessed value of the qualifying property; if the taxpayer's income does not exceed 1.00 times the annual income limit set by the State of Connecticut; or shall be equal to \$5,000 of the assessed value of the qualifying property if the taxpayer's income is more than 1.00 times but not exceeding 1.25 times the annual income limit set by the State of Connecticut.
- b. The benefits afforded by this Ordinance shall be limited to the principal residence of the qualified person(s) as defined herein, and the standard minimum building lot for the zoning district in which the residence is located together with improvements, and shall not in any case be applied to taxes owed on excess acreage or other land beyond the aforementioned minimum building lot;
- c. In the event that the qualifying property is sold, assigned or the qualifying person otherwise transfers ownership, in whole or in part, or in the event of the death of the

- d. Any such person or spouse submitting a claim for such exemption shall be required to file an application on a form prepared for such purpose by the Tax Assessor, not later than the assessment date with respect to which such exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of paragraph 4.f. Each such application shall include a copy of such qualified person's or spouse's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the Tax Assessor, for the tax year of such person or spouse ending immediately prior to the assessment date with respect to which such exemption is claimed;
- e. Any person who has submitted an application and been approved in any year for the exemption shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Tax Assessor shall notify, in writing, each person presumed to be qualified. If any such person has qualifying income in excess of the maximum allowed under paragraph 3.b, such person shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the assessor of such disqualification shall make payment in the amount of property tax loss related to the exemption improperly taken;
- f. To the extent permitted by applicable State and federal law, applications filed under this Ordinance shall be afforded the same confidentiality by the Tax Assessor's office as is required to be afforded to applications for tax benefits under Section 12-170aa(f) of the General Statutes;
- g. The property tax benefits afforded by this Ordinance shall not disqualify such taxpayer with respect to any benefit for which such taxpayer shall be eligible under the provisions of Section 12-81, Sections 12-129b through 12-129d, inclusive, Section 12-129n, and Section 12-170aa of the General Statutes, and State Public Act 06-176, and any such property tax benefits afforded by this Ordinance shall be in addition to any benefits for which such taxpayer shall be eligible under other ordinances of the Town of Ledyard or provisions of the General Statutes, including, but not limited to, Section 12-81, Sections 12-129b through 12-129d, inclusive, and Section 12-129n, and Section 12-170aa, and Public Act 06-176;
- h. No person who receives benefits from any other town or state, based on claimed principal residency in such other town or state, shall be eligible for benefits under this Ordinance. The Tax Assessor may require proof of residency as he or she deems appropriate;
- i. Any person who, for the purpose of obtaining an exemption benefit under this Ordinance, fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund the amount of property tax loss related to the exemption improperly taken, with interest at the rate applicable to unpaid taxes. Any person knowingly making a false application for the purpose of claiming a tax benefit under this Ordinance shall be fined not more than five hundred dollars (\$500).

Section 5 Severability

If any provision of this Ordinance shall be held invalid by a court having competent jurisdiction, such invalidity shall not affect any of the other provisions of this Ordinance that can be given effect consistent with the intent and purpose of this Ordinance. The provisions of this Ordinance shall remain in effect until superseded by a subsequent Ordinance.

Section 6. Effective Date

Adopted: January 10, 2007

Effective Date: February 12, 2007

Renumbered by the Town Council on: September 25, 2019

Linda C. Davis
Linda C. Davis, Chairman
Fred B. Allyn
Fred B. Allyn, III, Mayor
Patricia A. Riley
Patricia A. Riley, Town Clerk

Revision: Ordinance #109 "An *Ordinance to Provide Property Tax Assessment Relief for Certain Veteran Homeowners*" Adopted: January 10, 2007.

History:

The Twenty-fourth Town Council (2017- 2019) Ordinance Update Initiative: Renumbered #109 "An *Ordinance to Provide Property Tax Assessment Relief for Certain Veteran Homeowners*" to Ordinance # 200-003.

2019: Added Section 6 "Effective Date" to be consistent with town ordinances. No substantive changes were made.