

## **Chapter 179**

### **TAXATION**

**[HISTORY: Adopted by the Town of Somers as indicated in article histories. Amendments noted where applicable.]**

#### **ARTICLE I**

##### **Ambulance-Type Vehicles**

**[Adopted 1-10-1983 by the Special Town Meeting, effective 2-25-1983]**

##### **§ 179-1. Right to declare exemption.**

The Selectmen of the Town of Somers or a majority of them shall have the right to declare any ambulance-type vehicle used exclusively for the purpose of transporting any medically incapacitated individual without compensation exempt from personal property taxation.

##### **§ 179-2. Statutory authority.**

This article is enacted in accordance with Connecticut General Statutes Section 12-81c.

#### **ARTICLE II**

##### **Blind Persons**

**[Adopted 9-16-1985 by the Board of Selectmen, effective 10-1-1985]**

##### **§ 179-3. Additional exemption granted.**

Any person entitled to the exemption from property tax applicable to the assessed value of property up to the amount of \$3,000, as provided under Section 12-81(17) of the Connecticut General Statutes, shall be entitled to an additional exemption from such tax in an amount up to \$2,000 of such assessed value, provided that the total of such person's adjusted gross income, as determined for purposes of the federal income tax, plus any other income of such person not included in such adjusted gross income, individually if unmarried or jointly if married, in the calendar year ending immediately preceding the assessment date with respect to which such additional exemption is allowed is not more than \$14,000 if such person is married or not more than \$12,000 if such person is not married.

##### **§ 179-4. Application for exemption.** [Amended 4-29-1996 by the Board of Selectmen, effective 5-23-1996]

Any person submitting a claim for the additional exemption as provided herein shall be required to file an application, on a form prepared for such purpose by the Board of Assessors, not later than the date of the assessment list with respect to which such application is made. Such application shall include a copy of such person's federal income tax return or, in the event that a return is not filed, such evidence related to income as may be required by the Board of Assessors for the tax year of such person ending immediately prior to the approval of a claim for such

additional exemption.

### ARTICLE III

#### **Denial of Permits, Town Contracts and Vendor Payments for Delinquent Taxes** **[Adopted 7-31-2000 by the Board of Selectmen, effective 9-9-2000]**

##### **§ 179-5. Definitions.**

For the purposes of this article, the following definitions shall apply:

**DELINQUENT AMOUNTS** — Any delinquent real or personal property taxes, any delinquent sewer assessments or usage charges or any delinquent water assessments or usage charges, and any interest fees and charges thereon.

**PERSON** — Any individual, firm, company, partnership, association, society, corporation, group or other entity.

##### **§ 179-6. Issuance of permits restricted.**

- A. No official or agent of the Town of Somers, or any member of any board, office, department, commission or agency thereof, shall issue a certificate of occupancy, zoning, building, inland wetlands, driveway or any other permit for the use of or improvements to real property to any owner thereof or other applicant from whom any delinquent amounts are owed to the Town of Somers or for any real property for which any delinquent amounts are owed to the Town, except as provided in § 179-8 below.
- B. The Tax Collector of the Town of Somers shall, on a monthly basis, submit a list of delinquent taxpayers to the Building Inspector, Town Planner, First Selectman, Zoning Enforcement Officer and Wetlands Enforcement Agent, to be used in making a preliminary determination of whether any permit or certificate described above shall be issued.
- C. At the time any such application for a certificate or permit is filed, the individual responsible for issuing said certificate or permit shall refer to the most recent list of delinquent taxpayers to determine whether the applicant is eligible for said certificate or permit. Any applicant whose name appears on the most recent list shall be denied the permit or certificate unless said applicant provides sufficient written evidence from the Somers Tax Collector that there are no delinquent amounts due to the Town from the owner of the real property for which said application is made and from the applicant if other than the owner.
- D. This section shall not be deemed to apply to those applications for permits which involve repair or construction work ordered by a public agency or for emergency work to be performed for public health and/or safety concerns, nor shall it apply to those applicants who are making improvements to their real property with loans or grants received under any state and/or federal rehabilitation programs.

##### **§ 179-7. Payment for goods or services restricted.**

No payment shall be made by the Treasurer of the Town of Somers or by any other Town official, department head, employee, board, commission or agency to any person who has sold

goods or provided services to the Town or to any board, office, department, commission or agency thereof, if, at the time said payment is due, it is determined that said person owes delinquent amounts to the Town, provided that no such payment to be withheld shall exceed the delinquent amounts owed at the time of withholding. Any such sums withheld pursuant to this section shall be paid to the Tax Collector and applied against the outstanding delinquent amounts owed by such person, first to any outstanding interest, fees and charges and then to the outstanding principal balance. This section shall not apply to the payment of wages to employees of the Town of Somers or any board, office, department, commission or agency thereof.

**§ 179-8. Agreement for payment of delinquent taxes.**

- A. Notwithstanding anything provided hereinbefore to the contrary, no certificate or permit under § 179-6 hereof shall be withheld if the person owing said delinquent amounts has entered into a written agreement with the Town of Somers, by and through the Somers Tax Collector, which shall provide for an immediate payment to the Town of all outstanding interest, fees and charges included in said delinquent amounts and at least 1/2 of the principal balance owed, and a payment plan requiring the balance of said delinquent amounts to be paid in equal monthly installments over a period of no greater than 24 months from the date of said agreement. In the event any person owing delinquent amounts is unable to enter into such agreement with the Tax Collector as a result of severe financial hardship, such person may propose to said Tax Collector an alternate method for paying said delinquent amounts which, if acceptable to the Tax Collector, shall be subject to the approval of the Board of Selectmen. In either event, interest shall continue to accrue on said delinquent amounts at the rate allowed by law. Any such payment agreement shall be in addition to, and not in lieu of, any and all other collection methods and remedies available to the Tax Collector as allowed by law.
- B. In the event any person enters into a written agreement with the Tax Collector as provided hereinbefore, or proposes an alternate method of paying said delinquent amounts, which proposal is acceptable to the Tax Collector and approved by the Board of Selectmen, proof of any such agreement or approval shall be delivered to the appropriate Town official having authority to issue such certificate or permit prior to the issuance of such certificate or permit.
- C. The exception provided in Subsection A of this section and any agreement entered into pursuant thereto shall be for the sole purpose of allowing a person owing delinquent amounts to obtain a certificate or permit and shall not in any way constitute, or to be construed to constitute, an agreement by the Town of Somers or the Tax Collector to forebear the collection of said delinquent amounts during the period of the approved monthly payment plan. The Tax Collector shall continue to have the right to exercise all powers allowed by law to collect said delinquent amounts sooner than set forth in said agreement, and at no time shall the Town be required to stay or forestall any other collection methods or remedies during such period.

**§ 179-9. Coordination between Treasurer and Tax Collector.**

The Treasurer and Tax Collector of the Town of Somers shall coordinate their activities so that the purpose and intent of this article may be carried out. All other officials, department heads and

employees of the Town shall coordinate their activities with those of the Tax Collector and Treasurer in a like manner.

**§ 179-10. Contracts with Town.**

Any person entering into any contract with the Town of Somers or doing business with the Town shall be deemed to have expressly consented and agreed to the terms of § 179-7 of this article, which terms shall become an integral part of the contract or agreement between such person and the Town, even if not specifically set forth in said contract or agreement.

**§ 179-11. Invitations to bid.**

All invitations to bid extended to prospective bidders in the award of principal contracts shall include a reference to this article; provided, however, that the failure of any invitation to bid to include such reference shall in no way affect the validity of the invitation or the applicability of this article.

**ARTICLE IV**

**Tax Refunds**

**[Adopted 1-29-2001 by the Board of Selectmen, effective 2-15-2001]**

**§ 179-12. Authority to retain excess payments.**

Pursuant to the provisions of Connecticut General Statutes Section 12-129, as amended, the Tax Collector is hereby authorized to retain tax payments in excess of the amount due, provided that the amount of the excess tax payment is less than \$5.

**ARTICLE V**

**Payment of Motor Vehicle Taxes in Installments**

**[Adopted 4-26-2004 by the Special Town Meeting, effective 5-17-2004]**

**§ 179-13. Authorization.**

The Town of Somers hereby authorizes the payment of any motor vehicle tax in excess of \$250 in two installments.

**ARTICLE VI**

**Local Tax Relief Program**

**[Adopted 4-26-2004 by the Special Town Meeting, effective 5-4-2004]**

**§ 179-14. Statutory authority; purpose.**

The Town of Somers hereby enacts tax relief for elderly and disabled homeowners of the Town of Somers pursuant to Section 12-129n of the Connecticut General Statutes. This article is enacted for the purpose of assisting elderly and disabled homeowners with a portion of the costs of real property taxation on the terms and conditions provided herein.

**§ 179-15. Title.**

This article shall be known and may be cited as the "Local Tax Relief Program."

**§ 179-16. Requirements for application.**

- A. All residents, who have been taxpayers in Somers for one year immediately preceding their receipt of tax benefits under this article and meet the other requirements in this article, may apply for the Somers Local Tax Relief Program on real property owned and occupied as their principal residence. Principal residence shall include the house and the house lot on which it is situated, but shall not include excess acreage as determined by the Assessor. Unit owners of a cooperative, condominium or other common interest ownership unit will also qualify if they meet the other requirements of this program.
- B. All applicants must be 65 years of age, by December 31 of the preceding year, or reside with spouses who are 65 years of age or older by December 31 of the preceding year, or be 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 such qualifications for such permanent total disability benefits are comparable to such requirements under Social Security as of December 31 of the year preceding application with the Town of Somers.
- C. All applicants must declare all sources of income, with income received during the prior calendar year as well as all assets as part of the application process. Total income shall include earned and unearned income, including, but not limited to, all income derived from wages, Social Security, bank interest, interest from stocks and bonds, etc., and including imputed income from all non-income-producing assets. Income from non-income-producing assets shall be imputed at an annual rate of 2% of the value of the non-income-producing assets. Notwithstanding the above, no imputed income shall be attributed to the applicant's principle residence.

<b>Income From Income To Married Maximum Unmarried Maximum</b>			
Step 1 \$0	\$13,800	75%	75%
Step 2 \$13,800	\$18,600	75%	65%
Step 3 \$18,600	\$23,200	75%	50%
Step 4 \$23,200	\$27,700	60%	35%
Step 5 \$27,700	\$33,900	40%	15%

NOTE: The income levels will continue to be adjusted annually by the Assessor to conform with the state tax relief program.

- (1) The income limits will be reviewed by the Tax Assessor, and adjusted each year in accordance with the state income levels determined pursuant to the General Statutes for tax relief for elderly and disabled individuals.

- D. In any case where title to real property is recorded in the name of the taxpayer or his or her spouse who is eligible for tax relief and any other person or persons, the tax relief under this article shall be prorated to allow tax relief equivalent to the fractional share in the property of such taxpayer or spouse, and the persons not otherwise eligible for tax relief shall not receive any tax relief.
- E. All property owners who wish to apply for this tax relief may do so from February 1 through May 15 annually by filing an application with the Town Assessor. Upon application, all applicants must complete all of the information on a form prepared by the Town Assessor and provide proof of all forms of income from the prior calendar year. All approved applicants will be required to refile biennially with the Town Assessor.
- F. Applicants who are not the record owners of property but have a deeded life use to their residence which requires the applicant to pay the property taxes will qualify for a benefit under this program, provided that they comply with all other requirements.

**§ 179-17. Death of primary applicant.**

- A. Upon the death of a beneficiary of this program who is elderly, the surviving spouse may continue to receive this tax relief if he/she is 60 years of age or older as of the date of the primary applicants' death. The surviving spouse will be required to refile biennially with the Town Assessor and to meet all other program eligibility guidelines. Once a surviving spouse does not qualify for the local tax relief option for any reason other than age, he/she shall not be eligible to continue with this tax relief.
- B. The surviving spouse may apply as a primary applicant if totally disabled prior to reaching age 65, or upon reaching age 65 as specified in § 179-16 of this article.

**§ 179-18. Removal of tax credit.**

Upon the death of a qualified applicant, or upon the recording of any instrument with the Somers Town Clerk indicating that the local tax relief option beneficiary is no longer the primary recipient of the local tax relief benefit (such as a transfer of the title of the property), and that there is no surviving spouse eligible to assume continuation of the benefit, the tax relief status shall be removed and the current assessment for that assessment year shall be prorated.

**§ 179-19. Determination of eligibility; calculation of tax liability.**

The Assessor shall determine the eligibility of each person who has applied for the program and shall calculate the tax liability for all eligible persons, except that a lesser deduction shall be made when and to the extent required to ensure that:

- A. No person shall receive a total tax relief, when combined with any such other tax relief for which such taxpayer may be eligible in accordance with Connecticut General Statutes §§ 12-129b, 12-129d, inclusive, 12-129h or 12-170aa which exceeds 75% of the property tax for which such taxpayer would be liable.
- B. The total of all relief granted under the provisions of this article for any tax year shall not exceed an amount equal to 1/2% of the Town of Somers current adopted operating budget in effect as of February 1. In the event it exceeds 1/2% of the budget, the tax relief given to

eligible persons shall be prorated uniformly to keep the total amount of town tax relief within the statutory limit using the following formula:

$$\frac{1/2 \text{ of } 1\% \text{ of Total Operating Budget}}{\text{Cost of Program}} = \text{Prorate \%}$$

- C. The Board of Finance may impose an annual limit on the total amount of tax relief under this section.

**§ 179-20. Amount stabilized.**

The amount of relief shall be determined by the taxes on the Grand List preceding the application period and remain in effect for two years unless one of the following occurs:

- A. In the event that under a revaluation and by applying the current mill rate, the tax owned on a property under this article is less than the stabilized figure granted under this article, then the Assessor shall reset the stabilized tax at the lower figure.
- B. If there are improvements, changes, alterations, or additions that result in an increase in the assessed value of the stabilized residential property, the property shall be reevaluated at the stabilized mill rate.
- C. In the event the relief of the taxes of all eligible residents exceeds an amount equal to 1/2% of the total budget and a prorate is implemented as per § 179-19, the tax relief will be adjusted to reflect the new amount.

**§ 179-21. Applicability.**

This article shall apply to annual real property taxes as are due and payable for the fiscal year beginning July 1, 2004, and subsequent years.

**ARTICLE VII**

**Tax Exemption for Property Leased to Charitable, Religious or Nonprofit Organizations**  
**[Adopted 2-25-2008 by the Board of Selectmen, effective 4-1-2008]**

**§ 179-22. Exemption granted.**

- A. Pursuant to the provisions of Connecticut General Statutes § 12-81(58), as amended, the Town of Somers hereby exempts from taxation any real or personal property situated in the town of Somers leased to a charitable, religious or nonprofit organization which is exempt from taxation for federal income tax purposes; provided such property is used exclusively for the purposes of such charitable, religious or nonprofit organizations.
- B. Any entity claiming such exemption shall provide such information to the Assessor, as the Assessor deems necessary to determine whether such entity is eligible for such exemption.
- C. In the event that the exempt property is real estate, any such lease shall be in writing and written notice of said lease shall be recorded in the office of the Somers Town Clerk.

ARTICLE VIII  
**Tax Abatement for Low- or Moderate-Income Persons**  
[Adopted 6-18-2008 by the Board of Selectmen, effective 7-3-2008]

**§ 179-23. Policy and purpose.**

The Town of Somers declares that the abatement, in part or in whole, of real property taxes on housing solely for low- or moderate-income persons or families serves a desirable public interest. Therefore, it is the intent and purpose of this article to provide for such tax abatements, pursuant to C.G.S. § 8-215, under such conditions and circumstances as may be provided herein.

**§ 179-24. Applicability.**

- A. The Board of Selectmen of the Town of Somers may designate housing which, in its sole determination, is being used solely for low- or moderate-income persons or families, as provided in C.G.S. § 8-215.
- B. Upon determination and after request by the owner of said housing, the Board of Selectmen may abate in part or in whole the real property taxes on such housing.
- C. Such tax abatement shall be used for one or more of the following purposes: to reduce rents below the levels which would be achieved in the absence of such abatement, to improve the quality and design of such housing, to effect occupancy of such housing by persons and families of varying income levels within limits determined by the Commissioner of the Department of Economic Development by regulation, or to provide necessary related facilities or services in such housing. Such abatement shall be made pursuant to a contract between the Town and the owner of any such housing, which contract shall provide the terms of such abatement, that moneys equal to the amount of such abatement shall be used for any one or more of the purposes stated in this chapter, and that such abatement shall terminate at any time when such housing is not solely for low- or moderate-income persons or families.
- D. This article shall apply to real property owned, managed or operated by the Somers Housing Authority or in which the Somers Housing Authority has a legal interest.

ARTICLE IX  
**Tax Abatement for Members of Volunteer Canine Search and Rescue Teams**  
[Adopted 10-6-2008 by the Special Town Meeting, effective 10-23-2008]

**§ 179-25. Abatement granted.**

As provided for by and consistent with the definitions and procedures established in Connecticut General Statutes § 12-81w, the Town of Somers hereby authorizes abating up to \$1,000 in property taxes for any fiscal year for any active member of a volunteer canine search and rescue team.