

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.