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9-6-06

TOWN CLERK
WOLCOTT, CONN.

AN ORDINANCE PROVIDING ADDITIONAL PROPERTY TAX EXEMPTION
FOR VETERANS SUBJECT TO INCOME REQUIREMENTS

1. BE IT ORDAINED that the Town Council of the Town of Wolcott hereby authorizes, pursuant to Connecticut General Statutes § 12-81f, that any veteran entitled to an exemption from property tax in accordance with subdivision (19) of Connecticut General Statutes § 12-81 shall be entitled to an additional exemption in the amount of ten thousand dollars provided the total of such veteran's adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, individually if unmarried, or jointly if married, in the calendar year immediately preceding the assessment date with respect to which such additional exemption is allowed, is not more that \$33,900 if such veteran is married or not more that \$27,700 if such veteran is not married. Said income requirements shall be increased or decreased in accordance with subsequent amendments to Connecticut General Statutes § 12-81f.

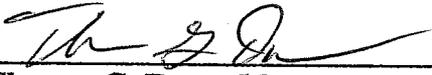
2. Any veteran's surviving spouse entitled to an exemption from property tax in accordance with subdivision (22) of Connecticut General Statutes §12-81 shall be entitled to an additional exemption, provided such surviving spouse's qualifying income does not exceed the maximum amount applicable to an unmarried person as provided under Connecticut General Statutes §12-811. The exemption shall be applied to the assessed value of an eligible surviving spouse's property.

3. Any veteran or spouse making a claim for such additional property tax exemption shall be required to file an application with the assessor, on a form prepared by the assessor for such purpose, not later than the assessment date with respect to which such additional 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 section 4 of this Ordinance. Each application shall include a copy of the veteran'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 assessor, for the tax year of such veteran ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

4. Any person who has submitted an application and been approved in any year for the additional exemption under section 1 or 2 of this Ordinance shall, in the year immediately following approval, be presumed to be qualified for such exemption. If, in the year immediately following approval, such person has qualifying income in excess of the maximum allowed under said section 1 or 2, 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.

5. This Ordinance was adopted at a regular meeting of the Town Council of the Town of Wolcott on **September 5, 2006**, and shall become effective on the twenty-first day after publication in accordance with the provisions of Section 307 of the Charter of the Town of Wolcott.

ORDINANCES #51 & #52, WHICH WERE IN EFFECT SINCE 1983 ARE HEREBY REPEALED.



Thomas G. Dunn, Mayor
Town of Wolcott

9-6-06

Date



George Babcock, Chairman
Wolcott Town Council

9/5/06

Date

Public Hearing Date: September 5, 2006

Date Published: September 7, 2006

Effective Date: September 28, 2006

CERTIFICATION

I, Dolores C. Slater, Town Clerk for the Town of Wolcott, do hereby certify that the above is a true and correct copy of the ordinance adopted by the Town Council at its regular meeting on **September 5, 2006** in which a quorum was present and acting throughout and that the ordinance has not been modified, rescinded, or revoked and is at present in full force and effect.



Dolores C. Slater, Town Clerk

9-6-2006

Date

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