

Town of Franklin
Ordinance on the Program for
Property Tax Relief for Disabled Veterans

- A) PURPOSE:** to provide property tax relief for homeowners pursuant to the authority granted under Public Act 13-224 for individuals with a demonstrated need for such relief to help them remain resident homeowners in the Town of Franklin. This Ordinance allows the Town of Franklin to increase the property tax exemption for 100% disabled veterans with limited income from the veterans' base exemptions.
- B) DEFINITIONS:**
- 1) **APPLICANT:** a veteran who is one hundred percent disabled who applied for property tax relief under this Ordinance.
 - 2) **ASSESSOR:** the assessor of the Town of Franklin.
 - 3) **TAX COLLECTOR:** the tax collector of the Town of Franklin.
 - 4) **ORDINANCE BENEFICIARY:** an applicant who has qualified for tax benefits under this Ordinance for any given tax year.
 - 5) **QUALIFIED PROPERTY:** real property for which an applicant or married couple receives tax benefits under this Ordinance.
 - 6) **TERMINATING TRANSFER:** a sale or conveyance of Qualified Property with the result that the Ordinance Beneficiary no longer both occupies the property as the beneficiary's principal residence and owns the property or retains the obligation to pay real property taxes on the property. The date of a Terminating Transfer shall be the earlier of either the date the instrument of sale or conveyance, including probate distribution, is recorded, or fourteen days from the date of the instrument's execution.
- C) ELIGIBILITY:** applicants satisfying the following conditions are eligible for tax relief under this section:
- 1) the applicant must have been a resident of the Town for a period of not less than ten consecutive years as of the date of the Application;
 - 2) no applicant or spousal member of a married couple applicant, shall owe delinquent property taxes of any kind to the Town;
- D) TAX RELIEF:** subject to any applicable limitations set forth in this Ordinance, the real property tax relief provided under this Ordinance shall be in addition to all other tax benefits provided to the Applicant in connection with his or her Qualified Property.
- E) FORFEITURE & LIMITATIONS:**
- 1) any Ordinance Beneficiary who is found to be ineligible after filing what is later determined to be a false affidavit or presenting materially false information on the Application will be liable to reimburse the Town for all benefits received, plus interest and penalties; and the amounts to be reimbursed will be treated as unpaid taxes that would have been due as if no Application had been filed, and will be subject to interest and penalties as proscribed by law;
 - 2) in any tax year in which a Terminating Transfer of Qualified Property occurs, benefits under this Section shall end and the tax due date shall be calculated according to the provisions set forth under Public Act 13-224;
- F) APPLICATIONS:**
- 1) all Applications for tax relief or tax deferral under this Section shall be filed with the Assessor, who shall establish the form and content of Applications filed.
 - 2) any person aggrieved by the decision of the Assessor may appeal to the Board of Assessment Appeals in accordance with the provisions of Sections 12-111 and 12-112 of the Connecticut General Statutes;

3) documents included in the Application for tax relief or tax deferral which are exempt from public disclosure pursuant to Sections 1-201b and 1-271 of the Connecticut General Statutes shall not be disclosed unless otherwise required by law.

G) **VALIDITY:** if any section, paragraph, subdivision, clause or provision of this ordinance shall be adjudged invalid, such adjudication shall apply only to the section, paragraph, subdivision, clause, or provision so adjudged, and the remainder of this ordinance shall be deemed valid and effective.

THIS ORDINANCE SHALL BE EFFECTIVE UPON PASSAGE AND AFTER NOTICE AS PROVIDED BY LAW AND APPLICABLE STARTING WITH THE GRAND LIST OF 2014.

*APPROVED AT A DULY WARNED SPECIAL TOWN MEETING HELD ON
, 2014*

PUBLICATION DATE: , 2014

EFFECTIVE DATE , 2014

The Town of Franklin is an equal opportunity provider and employer.