

Killingly Code of Ordinances

Chapter 14

TAXATION¹

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ARTICLE I. IN GENERAL

Section 14-1 Exemption for solar energy systems

The council hereby authorizes a property tax exemption for solar energy heating or cooling systems and solar energy electricity generating systems as set forth in section 12-81(56) (a), (b), (c) and 12-81 (57) of the Connecticut General Statutes. (Ord. of 2-28-78)

Section 14-2 Abolishment of filing of annual tax lists on real estate and motor vehicles²

- (a) The town hereby adopts the provisions of section 12-41(b), General Statutes of Connecticut, Revision of 1958, as amended, concerning the eliminating of annual listing of motor vehicles which are registered in the office the state motor vehicle commissioner by persons liable to give in a list and pay taxes to the town.
- (b) The town hereby adopts the provisions of section 12-41(d), General Statutes of Connecticut, Revision of 1958, as amended, concerning the elimination of annual listing of real estate by persons liable to give in a list and pay taxes to the town, and approves the request of the board of assessors to the state tax commissioner, if and when made, to compile the abstract of real estate from data contained on owners’ cards, all subject to approval by the state tax commissioner. (Ord. of 9-14-65)

Section 14-3 Installment payment of taxes³

The tax coming due on July first of each year shall be due and payable in four (4) equal quarterly installments, on the first secular days of July and October of each year and the first secular days of January and April of each year; provided that, any taxpayer, if he so desires, may pay two (2) or more such installments when the first installment is due. (Ord. of 6-1-37)

Section 14-4 Property taxes of not more than one hundred dollars due in single payment

Pursuant to the authority contained in section 12-144, General Statutes, Revision of 1958, as amended, any and all property taxes due this town, in an amount not in excess of one hundred dollars (\$100.00), shall be due and payable in a single payment. (Ord. of 5-16-60) (Ord. of 02-10-2004)

Section 14-5 Motor vehicle tax due in one installment

The tax on motor vehicles shall be due in one (1) installment on July 1 of each year, except as provided by section 12-71(b) of the Connecticut General Statutes concerning vehicles registered with the State Commissioner of Motor Vehicles after the first day of October in any assessment year. (Ord. of 1-8-85)

¹ Cross references—Administration, Ch. 2; withholding issuance of building permits for property for which taxes are delinquent, § 4-6; assessment of sewer installation costs, § 15-46.

² State law reference—Adoption by town, G.S. § 12-41(h).

³ State law reference – Authority, G.S. § 12-142.

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Section 14-6 Fixing of assessments ⁴

- (a) Pursuant to the provisions of C.G.S. § 32-70 et seq., the Enterprise Zone Act, and particularly C.G.S. § 32-71 of that Act, the Town of Killingly shall fix assessments, and defer any increase in assessments attributable to improvements to real property within that area designated as an enterprise corridor zone according to the following schedule:

Year	Percentage of Increased Deferred
First	100%
Second	100%
Third	50%
Fourth	40%
Fifth	30%
Sixth	20%
Seventh	10%

- (b) Any fixed assessment on any residential property shall cease if:
- (1) For any residential rental property, any dwelling unit in such property is rented to any person whose income exceeds two hundred (200) percent of the median family income of the municipality; or
 - (2) For any condominium conversion declared after the designation of the enterprise zone, any unit is sold to any person whose income exceeds two hundred (200) percent of the median family income of the municipality.
- (c) In the event of a general revaluation by any such municipality in the year in which such improvement is completed, resulting in any increase in the assessment on such property, only that portion of the increase resulting from such improvement shall be deferred. In the event of a general revaluation in any year after the year in which such improvement is completed, such deferred assessment shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such revaluation.
- (d) No improvement of any real property which qualifies as a manufacturing facility under section 32-9p(d) of the Connecticut General Statutes shall be eligible for any fixed assessment pursuant to this section.
- (e) Qualifying applicants and projects (defined as those meeting the criteria set forth in subsection (e)(1), in addition to any other lawful requirements imposed by the town council) within the enterprise corridor zone may be entitled to discretionary assessment deferrals and tax abatements with respect to real and personal property pursuant to C.G.S. § 32-71 (e).
- (1) Criteria:
 - a. An applicant seeking discretionary assessment deferrals and tax abatements shall submit a letter to the town manager requesting a discretionary assessment deferral and tax abatement agreement, such letter to disclose all principals of the applicant and such other information as may be required by the town.
 - b. Projects pursuant to this subsection (e) must have a minimum of twenty-five million dollars (\$25,000,000) in estimated initial costs of construction, rehabilitation, machinery and equipment, excluding the costs of real property acquisition. (Amending Ord. C15-05 of 9-1-15)
 - (2) Discretionary assessment deferrals and tax abatements:
 - a. The Town of Killingly may, in its discretion and by a written discretionary assessment deferral and tax abatement agreement (agreement), provide additional tax assessment deferrals and tax abatements to commence at such time or on the occurrence of such conditions as the agreement shall provide and continue, over a period not exceeding twenty-five (25) years, on any real or personal property located within the enterprise corridor zone. Such additional assessment deferrals and tax abatements may take the form of a series of specified annual real and personal property tax payments to be made by the taxpayer in lieu of calculating a tax benefit based upon mill rate and assessment.

⁴ Editor's note— Codification of nonamendatory Ord. No. 97-001, §§ 1—4, adopted Jan. 14, 1997, as § 14-6 has been at the editor's discretion.

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In order to derive a series of specified annual real and personal property tax payments described in subsection (e) (2) a. above, the town may enter into a discretionary assessment deferral and tax abatement agreement with a qualified applicant providing for the annual calculation of an assessment deferral of an amount sufficient, in conjunction with the applicable mill rate, to result in the specified tax payment for each year covered by such agreement.

In order to derive a series of specified annual real and personal property tax payments described in subsection (e)(2)a. above, the town may enter into a discretionary assessment deferral and tax abatement agreement with a qualified applicant providing for the annual calculation of a tax abatement of an amount sufficient, in conjunction with the applicable assessment (whether or not subject to deferral.), to result in the specified tax payment for each year covered by such agreement.

(3) Administration of discretionary assessment deferral and tax abatement agreements:

- a. Discretionary assessment deferral and tax abatement agreements shall not be conveyed with the real property to which they apply, nor shall they be assigned, to a successor-in interest or assignee of a successful applicant, unless expressly authorized by such agreements. This provision shall apply to changes in controlling ownership of corporations and limited partnerships. (Connecticut General Statutes Section 34-9 et seq.)
- b. Discretionary assessment deferral and tax abatement agreements may be recorded on the land records of the town, at the town's discretion. (Ord. No. 97-001, §§ 1—4, 1-14-97; Ord. No. 99-001, 1-12-99)

Section 14-7 Tax payments made in excess of amount due

- a. Where the amount of excess payment is \$5.00 or more, the procedure for refunds outlined in C.G.S., § 12-129, as amended, shall be followed.
- b. Where the amount of excess payment is less than \$5.00:
 - 1) Unless timely application for such refund is made by the taxpayer, such amount, whether for principal, legal interest, penalty or fees, shall be retained by the tax collector, as set forth in C.G.S., § 12-129, commencing with the property tax list of October 1, 2015. Said funds shall be transferred to the Town's general fund at the end of each fiscal year.
 - 2) On or around May 15 of each year, the Revenue Collector shall post a list of all taxpayers due refunds of less than \$5.00 for that tax year; said list to be posted at Town Hall and on the Town's website.
 - 3) Eligible taxpayers shall apply for such a refund no later than June 30 of the fiscal year in which overpayment was made; said application to be made in accordance with C.G.S., § 12-129.

Section 14-8 Payment in cash for delinquent motor vehicle tax requiring a release to the Commissioner of Motor Vehicle

Pursuant to Section 12-146 of the Connecticut General Statutes, as amended by Section 58 of Public Act 03-06, any delinquent property tax payable on a motor vehicle that requires the Revenue Collector to issue a release to the Commissioner of Motor Vehicles enabling registration of a vehicle shall be paid only in cash or by certified check or by money order.

Section 14-9 Waiver of Property Taxes

Commencing with the Town's Fiscal Year of 2007-2008 and continuing thereafter, all property taxes from each annual Grand List due in the amount of \$5.00 or less shall be waived in accordance with the provisions provided for in C.G.S., Section 12-144c. (Ord. of 10-10-06)

Article II. TAX RELIEF PROGRAM

Section 14-10 Fixing of Assessment Agreements

- a) The purpose of this Ordinance is to adopt provisions in the Connecticut General Statutes that authorize municipalities to enter into agreements with owners or lessees of real or personal property or air space to fix the assessment of such property or air space.
 1. Pursuant to the provisions of Section 12-65b of the Connecticut General Statutes, the Town may, by affirmative vote of its legislative body, enter into a written agreement with any party owning or proposing to acquire an interest in real property in such municipality, or with any party who is the lessee of, or

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proposed to be the lessee of real property in said municipality, fixing the assessment of the real property which is the subject of the agreement.

- a. Fixing the assessment of the real property which is the subject of the agreement, and all improvements thereon or therein and to be constructed thereon or therein, shall be subject to the provisions of said Section 12-65b (a)(3) such that such fixing of assessments shall be to the extent of not more than fifty percent of such increased assessment, for a period of not more than three years, provided the cost of such improvements to be constructed is not less than twenty-five thousand dollars.
 - b. The target area for fixing of assessment agreements is the Town of Killingly and the provisions of said Section 12-65b(b) shall only apply if the improvements are for at least one of the following: (1) Office use; (2) retail use; (3) manufacturing use; (4) warehouse, storage or distribution use; (5) information technology; (6) recreation facilities; or (7) transportation facilities.
2. Pursuant to the provisions of Sections 12-65b and 12-65h of the Connecticut General Statutes, the Town may, by affirmative vote of its legislative body, enter into a written agreement with any party owning or proposing to acquire an interest in real property or personal property in such municipality fixing the assessment of the real property or personal property which is the subject of the agreement.
- a. Fixing the assessment of the real property or personal property which is the subject of the agreement, and all improvements thereon or therein and to be constructed thereon or therein, shall be subject to the provisions of said Section 12-65b(1) for real estate or Section 12-65h(1) for personal property such that such fixing of assessments shall be for a period of not more than seven years, provided the cost of such improvements to be constructed is not less than three million dollars.
 - b. The provisions of said Section 12-65b shall only apply if the improvements are in such zones as authorized by the Killingly Zoning Regulations and are for at least one of the following as provided in Section 12-65b(b): (1) Office use; (2) Manufacturing use; (3) Warehouse, storage or distribution use; (4) Information technology.
 - c. The provisions of Section 12-65h shall only apply if the improvements are in such zones as authorized by the Killingly Zoning Regulations (Ord. of 10-9-12; Effective: 10-26-12)

Section 14-11 – 14-44 Reserved

DIVISION 1 PROPERTY TAX RELIEF POLICY FOR PUBLIC SAFETY VOLUNTEERS

Sections 14-45 Purpose

The purpose of this Ordinance is to provide property tax relief for public safety volunteers pursuant to Section 12-81 (21) of the Connecticut General States, as amended, said Ordinance being effective commencing with the October 1, 2000 Grand List and subject to review after one year of implementation. This program will be granted in the form of an exemption pursuant to the aforementioned State Statutes,

Sections 14-46 Qualifications

Any volunteer member in good standing of the fire departments and ambulance services located in the Town of Killingly with one or more years of active service who owns real property located in the Town of Killingly or who is liable for the payment of taxes shall be entitled to tax relief in accordance with this Ordinance.

Annually on or before December 15, the individual fire chiefs or president of each volunteer fire department and ambulance service located in the Town of Killingly shall submit a certified eligibility list to the Town Assessor. Such list shall contain the name, address, and amount of the exemption expressed in terms of equivalent tax dollars for each member.

The program will be subject to funding authorized in the annual budget process. In the event the program is not funded or is funded at less than 100%, then the program shall be implemented proportionately to the funding allocated to the program.

Section 14-47 Member Eligibility

The following criteria would be used to determine a member's status as a "member in good standing" with Killingly area Fire Departments and Ambulance Service:

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a⁵. Active fire department members would earn points for every call, drill, training session, meeting and work detail they attend as follows:

- 5 points per drill/training session
- 3 points per fire call
- 3 points per EMS call
- 2 points per department meeting attended
- 1 point per service call/work detail

An active volunteer fire department member will be considered to be in good standing and eligible for tax relief based upon his/her attendance at calls, drills, training, and meetings each year. Attendance requirements vary from department to department, based upon the call volume of a particular department. Attendance requirements are as follows:

- 1. Departments with 800 or more calls per year: 10% attendance is required
- 2. Departments with 600 - 799 or more calls per year: 15% attendance is required
- 3. Departments with 400 - 599 or more calls per year: 20% attendance is required
- 4. Departments with less than 400 calls per year: 25% attendance is required

b. Active volunteer members of the KB Ambulance Corp, Inc would earn eligibility points as follows:

- 1. provide fifty (50) hours of scheduled ambulance duty coverage per quarter
- 2. attend eighty (80) percent of all ambulance corps meetings
- 3. attend eighty (80) percent of all ambulance corps training sessions
- 4. participate in one (1) public event the ambulance service provides medical coverage for, for example: Springtime Festival, July 4th, EMS week, school visits, etc.

The criteria used for KB Ambulance Corps, Inc. personnel is necessary because this facility has scheduled duty shifts during the evening for volunteer coverage. Also, paid employees provide daytime coverage. Thus, volunteer personnel are not able to respond to all dispatched ambulance calls.

c. Eligibility also includes the following:

- 1. any volunteer member located in the Town of Killingly with one or more years of active service;
- 2. amount of exemption based on member's years of active service;
- 3. years of active service as a member in good standing may be transferred between fire departments located in the Town of Killingly;
- 4. Chief or administrative officer of the individual fire departments or ambulance service determine the criteria for member qualification as Member in Good Standing

Section 14-48 Property Eligibility

- a. exemption may only be applied to taxable property located in the Town of Killingly and in the ownership of the eligible member as of October 1 preceding the December 15 filing of the eligible list with the Assessor;
- b. an exemption under this ordinance shall be applicable to any real or personal property in common with one or more other persons. Leased vehicles or property owned by corporations including, but not limited to, LLC's and trusts are not considered the property of the eligible member;
- c. the exemption cannot exceed the total assessment of the eligible property.

Section 14-49 Tax Relief

1-2	Years Active Service as a Member in Good Standing	\$200	Equivalent tax dollars
3-5	Years Active Service as a Member in Good Standing	\$400	Equivalent tax dollars
6-10	Years Active Service as a Member in Good Standing	\$600	Equivalent tax dollars
11-15	Years Active Service as a Member in Good Standing	\$800	Equivalent tax dollars
16+	Years Active Service as a Member in Good Standing	\$1,000	Equivalent tax dollars

Section 14-50 Exemption

Calculation of the exemption is pursuant to the provisions of subdivision (21) of CGS Section 12-81. (Ord. & Exhibit A adopted 11-8-00)

⁵ History – Ordinance C17-06 amended Section 14-47a replacing “To be considered a Member in good standing, a member of area fire department would have to obtain a total of twenty-five (25%) percent of the total points possible” approved at TCM 8-8-17.

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DIVISION 2 PROPERTY TAX RELIEF FOR ELDERLY AND TOTALLY DISABLED

Sections 14-51 Purpose

- A. The purpose of this Ordinance is to provide property tax relief for the elderly and totally disabled, pursuant to Section 12-129n of the Connecticut General Statutes, as amended, said Ordinance being effective commencing with the October 1, 2001 Grand List, and
- B. To provide property tax relief for residence property of the elderly and totally disabled to supplement the amount provided by the State of Connecticut in accordance with Sections 12-129b to 12-129d inclusive, Section 12-129h, and Sections 12-170aa to 12-170cc inclusive.

Section 14-52 Qualifications

Any person who owns real property located in the Town of Killingly or who is liable for the payment of taxes thereon under Connecticut General Statute 12-48 and occupies that property as his or her principal residence shall be entitled to tax relief in accordance with this Ordinance, provided:

- A.
 - 1) Such person is sixty-five (65) years of age or over; or whose spouse, living with him or her, is sixty-five (65) years of age or over; or who is sixty (60) years of age or over and the surviving spouse of a taxpayer qualified for relief under this Ordinance at the time of his or her death; or
 - 2) Such person is under sixty-five (65) years of age and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security; or has not been engaged in employment covered by Social Security and, accordingly, has not qualified for benefits thereunder, but has 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 qualifications for such permanent total disability benefits are comparable to such requirements under Social Security.
- B. Such person or spouse has been a real property taxpayer of Killingly for one year immediately preceding the receipt of tax benefits.
- C.
 - 1) Have applied for and have current approval for the State of Connecticut homeowners tax credits provided through 12-129b to 12-129d inclusive, Section 12-129h, and Sections 12-170aa to 12-170cc inclusive of the Connecticut General Statutes
 - 2) Such person is single, has applied for but is not approved under State of Connecticut homeowners tax credits provided through 12-129b to 12-129d inclusive, Section 12-129h, and Sections 12-170aa to 12-170cc inclusive of the Connecticut General Statutes and income is in the same bracket as a married couple approved for a State of Connecticut property tax reduction of 10%.

Section 14-53 Form and amount of tax relief

- A. The amount of reduction in property tax provided under this ordinance shall be determined in accordance with the following schedule:

If Approved for under State of Connecticut Homeowners Program Sec. 12-170aa as:	Then Percentage of property tax reduction provided under this ordinance shall be:
Married 50%	25%
Married 40%	20%
Married 30%	15%
Married 20%	10%
Married 10%	5%
Single 40%	25%
Single 30%	20%
Single 20%	15%
Single 10%	10%

- B. The amount of reduction in property tax provided under this ordinance for single person noted in 14.52C(2) above is 5%.

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Section 14-54 Pro rata Town of Killingly tax reduction upon transfer of property

The Town of Killingly tax reduction offered and approved under this ordinance shall be pro rated based on the same criteria and in the same manner as the State of Connecticut tax reductions are pro rated in accordance with Sec. 12-170aa (i) of the Connecticut General Statutes. (Ord. of 10-14-08)

Section 14-55 – 14-60 Reserved

DIVISION 3 PROPERTY TAX “FREEZE” PROGRAM FOR CERTAIN HOMEOWNERS AGE 70 AND OVER

Section 14-61 Purpose

To provide a property tax "freeze" program for residential property of certain homeowners age seventy or over under the provisions of Connecticut Public Act 06-176 codified as Section 12-170v of the Connecticut General Statutes.

Section 14-62 Effective date

The effective date of this Ordinance shall be the Grand List of October 1, 2008.

Section 14-63 Qualifications

Persons qualified for a benefit under this Ordinance are:

- a. Any person who owns real property located in the Town of Killingly, and who occupies that property as his or her principal residence or a tenant for life or for a term of years who is liable for the payment of taxes thereon under Connecticut General Statutes (General Statutes), Section 12-48.
- b. On December thirty-first of the calendar year preceding the year in which a claim for benefits afforded by this Ordinance is filed, such person is seventy (70) years of age or over; or whose spouse, domiciled with him or her is seventy (70) years of age or over, or who is sixty-two (62) years of age or over and the surviving spouse of a taxpayer qualified for relief under this Ordinance at the time of his or her death, provided such spouse was domiciled with such qualifying taxpayer at the time of his or her death;
- c. Such person or spouse has resided within the Town of Killingly for at least four (4) years before filing a claim for benefits afforded by this Ordinance;
- d. The taxable and nontaxable income of such taxpayer, the total of which shall hereinafter be called "qualifying income", in the tax year of such homeowner ending immediately preceding the date of application for benefits under the program in this section, was not in excess of limits set forth in section 12-170aa, as adjusted annually, evidence of which income shall be submitted to the Assessor in the municipality in which application for benefits under this section is filed in such form and manner as the Assessor may prescribe. The amount of any Medicaid payments made on behalf of such homeowner or the spouse of such homeowner shall not constitute income. The income of the spouse of such homeowner shall not be included in the qualifying income of such homeowner for purposes of determining eligibility for tax relief under this section, if such spouse is a resident of a health care or nursing home facility in this state, and such facility receives payment related to such spouse under the Title XIX Medicaid program.

Section 14-64 Requirements/Provisions

The following requirements and provisions shall apply:

- a. The tax on the real property for which the benefits under this Ordinance is claimed shall be the lower of: (1) the tax due with respect to the homeowner's residence for the assessment year commencing October first of the year immediately preceding the year in which the initial claim for tax relief is made, or (2) the tax due for any subsequent assessment year. A "mobile manufactured home", as defined in Section 12-63a of the General Statutes, shall be deemed to be real property for the purposes of this Ordinance.
- b. The benefits afforded by this Ordinance shall entitle such person who qualifies to continue to pay the amount of such tax or such lesser amount as may be levied in any year during each subsequent year so long as such person meets the qualifications and until the property is sold or transferred or the qualified person dies without being survived by a qualified spouse.

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- c. The benefits afforded by this Ordinance shall be limited to the principal residence of the taxpayer(s) as defined herein, and the assessed primary lot with improvements, and shall not in any case be applied to taxes owed on excess acreage or other land beyond the aforementioned assessed primary lot.
- d. The property tax benefits provided for by this Ordinance shall, in any case where title to real property is recorded in the name of the taxpayer or his/her spouse and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse.
- e. Application for the benefit afforded by this Ordinance shall be made on a form prescribed by the Tax Assessor, which shall be filed between February 1 and May 15 of the year as to which tax benefits are sought. A taxpayer may make application to the Assessor prior to August fifteenth of the claim year for an extension of the application period. The Assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a physician's certificate to that extent, or if the Assessor determines there is good cause for doing so. The application shall at a minimum include the information required by Section 12-170w and Section 12-170 aa(e) of the General Statutes, and if such an application for state relief is filed, shall whenever possible be filed simultaneously with such application. Applications shall be re-filed biennially thereafter. In the case of an original application for benefits under this Ordinance, if a property owner qualifies after having applied for the Section 12-170aa of the General Statutes benefit in the previous year, he or she may file such application in the year following the state application, but the application for a benefit under this Ordinance shall be re-filed in the following year to be then and thereafter reviewed in conjunction with the state application. An extension of time for making an application for tax relief may be granted by the Tax Assessor under the circumstances described in Public Act No. 06-176 codified as Section 12-170v of the Connecticut General Statutes. Evidence of income shall be submitted to the Tax Assessor in such form and manner as the Tax Assessor may prescribe, including such information such as copies of federal tax returns as may be necessary to substantiate such claim in accordance with requirements in such application. Upon determination by the Tax Assessor that the applying homeowner is entitled to tax relief in accordance with the provisions of this Ordinance, the Tax Assessor shall notify the homeowner and the Town Revenue Collector of the approval of such application. The Revenue Collector shall determine the maximum amount of the tax due with respect to such homeowner's residence and thereafter the property tax with respect to such homeowner's residence shall not exceed such amount.
- f. In respect to such biennially required application after the filing and approval for the first year, the Tax Assessor shall notify each such homeowner concerning application requirements. In the year immediately following any year in which such property owner has submitted application and qualified for tax benefit, such property owners shall be presumed, without filing application therefore, to be qualified for tax benefit in the subsequent year; but if any property owner has qualified and received tax benefits under this section, and in that subsequent calendar year has qualifying income in excess of the maximum provided by this Ordinance, he or she shall notify the Tax Assessor on or before the filing date for the second year, and shall be denied tax reduction under this Ordinance for such assessment year and for any subsequent year until he or she has reapplied and again qualified for the benefits of this Ordinance.
- g. 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. 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 Sections 12-129b through 12-129d, inclusive, Section 12-129n, and Section 12-170aa of the General Statutes, 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 Killingly or provisions of the General Statutes, including, but not limited to, Sections 12-129b through 12-129d, inclusive, Section 12-129n, and Section 12-170aa.
- 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. In the event that the qualifying property is transferred, sold, assigned, or granted or the qualifying taxpayer otherwise transfers ownership, voluntarily or involuntarily, in whole or in part, or in the event of the death of the qualifying taxpayer in the absence of a qualifying spouse, the benefits afforded under this Ordinance shall be disqualified and discontinued in such assessment year or shall be pro-rated for that assessment year in accordance with the provisions of Public Act No. 06-176. The grantee shall be required within a period not exceeding ten days immediately following the date of such conveyance to notify the Tax Assessor thereof, or in the absence of such notice, upon determination by the Tax Assessor that such conveyance has occurred,

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the Tax Assessor shall determine the amount of tax relief benefit to which the grantor is entitled for such assessment year with respect to the interest in real property conveyed and notify the tax collector of the reduced amount of the benefit. Upon receipt of such notice from the Tax Assessor, the Revenue Collector shall, if notice is received after the tax due date, no later than ten days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the Tax Assessor. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and processes of collection, provided such tax shall be due and payable in an initial or single installment not sooner than thirty days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining installments as the same are due and payable.

- j. A change of principal residence within the Town requires reapplication for the tax benefits afforded by this Ordinance.
- k. Any person who, for the purpose of obtaining a tax benefit under this Ordinance, fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund all property tax relief 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) per false application submitted.

Section 14-65 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 without the invalid provision and for this purpose the provisions of this Ordinance are hereby declared severable. In the event of any conflict between this ordinance and the enabling statute Section 12-170v, the language of the enabling statute shall control.

(Ord. of 10-14-08)

DIVISION 4 PROPERTY TAX EXEMPTIONS FOR CERTAIN BUILDINGS USED ACTUALLY AND EXCLUSIVELY IN FARMING

Section 14-71 Purpose

To provide a property tax exemption for certain buildings used actually and exclusively in farming under the provisions of Connecticut General Statutes, Section 12-91 (c).

Section 14-72 Effective date

The effective date of this Ordinance shall be the Grand List of October 1, 2008.

Section 14-73 Qualifications

Buildings qualified for an exemption under this Ordinance are:

- a. Any building used actually and exclusively in farming, as defined in Connecticut General Statutes, Section 12-91 (c), or
- b. Any building used to provide housing for seasonal employees of such farmer.
- c. Such exemption shall not apply to the residence of such farmer.

Section 14-74 Requirements/Provisions

The following requirements and provisions shall apply:

- a. In order to qualify for a property tax exemption, such farmer must apply annually within thirty days after the assessment date to the assessor on the forms prescribed by the Commissioner of Agriculture and include therewith a notarized affidavit certifying that such farmer derived at least fifteen thousand dollars in gross sales from such farming operation, or incurred at least fifteen thousand dollars in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made.
- b. Failure to file such application in said manner and form within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Section 14-75 Severability

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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 without the invalid provision and for this purpose the provisions of this Ordinance are hereby declared severable. (Ord. of 10-14-08)