

## Replacement for Agenda Item #25



**Luke A. Bronin**  
Mayor

March 11, 2019

Honorable Glendowlyn L.H. Thames, Council President, and  
Members of the Court of Common Council  
City of Hartford  
550 Main Street  
Hartford, CT 06103

*Luke Bronin*

2019 MAR - 8 PM 12:30

TOWN & CITY CLERK  
HARTFORD



**RE: Elderly Tax Relief Program**

Dear Council President Thames,

Attached for your consideration, please find an ordinance amendment of Section 32-18 of the Municipal Code. This amendment will extend the Elderly Tax Relief Program to elderly Hartford homeowners for taxes due on the Grand List of October 1, 2018 and increase the income limits for eligibility.

The Court of Common Council established the Elderly Tax Relief Program, authorized under Section 12-129n of the Connecticut General Statutes, in 1982. The program has been continued annually in order to lessen the tax burden on Hartford homeowners who are 65 years of age and older. Last year, 646 households in our city benefitted from this program.

This year we recommend increasing the income limits to \$50,350 for an unmarried person and \$57,550 for a married couple, which correspond to United States Department of Housing and Urban Development guidelines.

Respectfully submitted,

Luke Bronin  
Mayor

**550 Main Street  
Hartford, Connecticut 06103  
Telephone (860) 757-9500  
Facsimile (860) 722-6606**

## Replacement for Agenda Item #25

Introduced by: Mayor Luke A. Bronin

**HEADING  
AND  
PURPOSE**

AN ORDINANCE AMENDING ARTICLE I OF CHAPTER 32 OF THE MUNICIPAL CODE OF HARTFORD

COURT OF COMMON COUNCIL  
CITY OF HARTFORD

March 11, 2019

Be It Ordained by the Court of Common Council of the City of Hartford:

That Chapter 32, Article I, Tax Relief for the Elderly, of the Municipal Code be amended as follows:

Chapter 32 – TAXATION AND ASSESSMENTS FOR IMPROVEMENTS

ARTICLE I. – IN GENERAL

Sec. 32-18. - Tax relief for the elderly.

- (a) Any person who is liable for taxes assessed on real property located in the City, which real property is occupied by such person as his personal residence, whether such person is an owner of the real property or is liable for taxes therein under the provisions of G.S. § 12-48 as a tenant for life or for a term of years, shall be allowed to pay said taxes quarterly without interest or penalty and entitled to tax relief in the form of a tax credit, provided that the:
- (1) Person is sixty-five (65) years of age or over, or his spouse is sixty-five (65) years of age or over and resides with such person, or the person is sixty (60) years of age or over and the surviving spouse of a taxpayer who would have qualified for tax relief under this program at the time of his death;
  - (2) Person has been a resident of the City of a period of one (1) year immediately preceding the application for relief;
  - (3) Property for which the tax credit is claimed is the legal domicile of such person and is occupied by such person for at least one hundred eighty-three (183) days of each year;
  - (4) Person's qualifying income individually, if unmarried, during the calendar year preceding the claim for tax relief, shall not exceed [forty-seven thousand six hundred dollars (\$47,600.00)] fifty thousand three hundred fifty dollars (\$50,350) or jointly, if married, not exceed [fifty-four thousand four hundred dollars (\$54,400)] fifty-seven thousand five hundred fifty dollars (\$57,550).  
Qualifying income is defined as adjusted gross income (Internal Revenue Code guidelines) plus tax-exempt interest, dividend exclusions, gifts, bequests, social security benefits, railroad retirement benefits, and income from all other tax-exempt sources, but not including any credits received under this program;
  - (5) Person shall have applied for property tax relief under any other existing state benefits programs for which he may be eligible; and
  - (6) Person makes application for tax relief afforded under this program biennially with the City Assessor no earlier than February first, nor later than May fifteenth.

- (b) The amount of the tax credit afforded under this program shall be five hundred dollars (\$500.00) for a residential property of three (3) dwelling units or less and one thousand five hundred dollars (\$1,500.00) for a residential property of four (4) dwelling units. In any case where title to such real property is recorded in the names of more than one (1) taxpayer, the amount of credit shall be provided in accordance with the fractional share such eligible owner holds in the property.
- (c) The City Assessor is hereby authorized to implement this program, and to adopt such rules and regulations as may be necessary for the proper administration of this program. He may designate agents to act in his name in collecting applications for this program.
- (d) The City Assessor shall determine eligibility for tax relief under this program. He shall compute the amount of credit due each qualified taxpayer, make proper record thereof, and inform the City tax collector of his determination.
- (e) If any person entitled to the tax credit afforded under this program dies or sells the real property on which the tax credit is granted, any credit previously allowed shall be disallowed to the extent of the portion of the fiscal year remaining following the date of death or sale of the property, except where such death or sale results in a surviving spouse, otherwise eligible, acquiring the interest formerly held by the taxpayer.
- (f) The tax relief afforded under this program to a taxpayer in no event shall, together with any relief received by such residents under the provisions of G.S. §§ 12-129b to 12-129d inclusive, 12-129h, and 12-170aa, exceed, in the aggregate, seventy-five (75) percent of the tax which would, except for G.S. §§ 12-129b to 12-129d inclusive, 12-129h, and 12-170aa, and this program, be laid against such taxpayer.
- (g) The City hereby waives any right to establish a lien which it may have under the provisions of G.S. § 12-129n(f).
- (h) Affidavits, applications or other documents presented in support of the application for tax relief shall remain confidential and shall not be disclosed except in connection with an investigation of fraud or other misrepresentation as to eligibility.
- (i) The total of all credits granted under the provisions of this program shall be limited to ten (10) percent of the total real property tax levied in the City in the preceding fiscal year. If the total of all credits which would be granted except for this section exceeds an amount equal to ten (10) percent of the total real property tax levied in the City in the preceding fiscal year, then each such credit shall be reduced on a pro rata basis so that the total credits equals ten (10) percent of the total real property tax assessed.
- (j) This section shall apply for taxes due on the list of October 1, [2017] 2018, only.

This ordinance shall take effect upon adoption.

(Code 1977, § 31-19; Ord. No. 10-83, §§ A—J, 3-14-83; Ord. No. 4-84, 2-14-84; Ord. No. 1-85, 1-16-85; Ord. No. 2-85, 1-16-85; Ord. No. 38-86, 11-24-86; Ord. No. 2-88, 1-11-88; Ord. No. 38-88, 6-27-88; Ord. No. 4-89, 2-14-89; Ord. No. 6-90, 3-12-90; Ord. No. 25-90, 6-11-90; Ord. No. 3-91, 1-28-91; Ord. No. 1-92, 1-13-92; Ord. No. 45-92, 12-14-92; Ord. No. 15-94, 2-28-94; Ord. No. 1-95, 1-23-95; Ord. No. 3-96, 1-22-96; Ord. No. 61-96, 12-16-96; Ord. No. 2-98, 1-12-98; Ord. No. 1-99, 1-11-99; Ord. No. 1-00, 1-24-00; Ord. No. 1-01, 1-25-01; Ord. No. 2-02, 1-14-02; Ord. No. 63-02, 1-13-03; Ord. No. 01-04, 1-12-04; Ord. No. 20-04, 12-13-04; Ord. No.

01-06, 1-9-06; Ord. No. 01-08, 1-14-08; Ord. No. 03-09, 2-9-09; Ord. No. 01-10, 1-11-10; Ord. No. 01-11, 1-10-11; Ord. No. 05-12, 4-9-12; Ord. No. 02-13, 2-25-13; Ord. No. 02-14, 3-24-14; Ord. No. 04-15, 3-23-15; Ord. No. 05-16, 5-23-16; Ord. No. 13-17, 3-27-17; Ord. No. 02-18, 4-9-18)