

TOWN OF MONTVILLE NOTICE OF ADOPTION OF ORDINANCE

Notice is hereby given that the Town Council of the Town of Montville, at a regular meeting held September 8, 2014, adopted the following Ordinance:

ORDINANCE NO. 2014-03

ORDINANCE AMENDING CHAPTER 345, ARTICLE VI, ORD. NO. 2012-004
ORDINANCE TO PROVIDE ADDITIONAL PROPERTY TAX
EXEMPTION FOR VETERANS

THE TOWN OF MONTVILLE HEREBY ORDAINS:

SECTION 1 - PURPOSE. The purpose of this ordinance is to provide additional property tax exemption for veterans as provided for in Conn. Gen. Stat. § 12-81f.

SECTION 2 - EXEMPTION. Any veteran entitled to an exemption from property tax in accordance with Conn. Gen. Stat. § 12-81(19) shall be entitled to an additional exemption of \$10,000 of such assessed value applied to the assessed value of an eligible veteran's property, provided such veteran's qualifying income does not exceed by more than 25% up to a maximum of \$25,000, as provided in Conn. Gen. Stat. § 12-81f(a), the applicable maximum amount as provided under Conn. Gen. Stat. § 12-81 and provided such veteran complies with the claim and application procedures set forth in subsections (4) and (5) of this ordinance.

SECTION 3 - EXEMPTION FOR SURVIVING SPOUSE. Any veteran's surviving spouse entitled to an exemption from property tax in accordance with Conn. Gen. Stat. § 12-81(22) shall be entitled to an additional exemption of \$10,000 of such assessed value applied to the assessed value of an eligible surviving spouse's property, provided such surviving spouse's qualifying income does not exceed by more than 25% up to a maximum of \$25,000, as provided in Conn. Gen. Stat. § 12-81f(a), the applicable maximum amount as provided under Conn. Gen. Stat. § 12-81 and provided such surviving spouse complies with the claim and application procedures set forth in subsections (4) and (5) of this ordinance.

SECTION 4 - APPLICATION PROCESS. Any such veteran or surviving spouse submitting a claim for such additional exemption shall be required to file an application on a form prepared for such purpose by the Town Assessor, no later than the assessment date 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 subsection (5) of this ordinance. Each such application shall include a copy of such veteran's or surviving spouse's federal income tax return, or in the event such return is not filed, such evidence related to income as may be required by the Town assessor for the tax year ending immediately prior to the assessment date with respect to which such additional exemption is claimed. For purposes of this ordinance income is defined as income from all sources, including tax-exempt interest and Social Security payments.

SECTION 5 - APPLICATION RENEWAL. Any person who has submitted an application and been approved in any year for the additional exemption under subsection (2) or (3) of this ordinance shall, in any year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Town assessor shall notify, in writing, each person presumed to be qualified pursuant to this subsection. If any such person has qualifying income in excess of the maximum amount allowed under said subsection (2) or (3), such person shall notify the Town assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the Town assessor of such disqualification shall make payment to the town in the amount of the property tax loss related to the exemption improperly taken.

SECTION 6 – SUMMARY PUBLICATION OF ADOPTION. Upon the adoption of this ordinance, a summary of the ordinance shall be published in lieu of the complete text of the ordinance.

SECTION 7 - SAVINGS CLAUSE. If any section, clause, provision or portion of this Ordinance, or if any regulation established pursuant to the terms of this Ordinance, shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect or impair any other section, clause, provision or portion of this Ordinance or of any regulation established pursuant to the terms of this Ordinance.

SECTION 8 - EFFECTIVE DATE. This Ordinance shall become effective thirty (30) days from the date of its adoption.

This Ordinance shall be effective thirty (30) days after its adoption.

Dated at Montville Connecticut this 9th day of September 2014.

Lisa Terry, Montville Town Clerk