

## OTHER LOCAL TAX RELIEF PROGRAMS

Cheshire Code of Ordinances:

### Chapter 17 - ASSESSMENT AND TAXATION MATTERS

#### **Sec. 17-1. - Effective date for tax exemption of certain property.**

- (a) Pursuant to Section 12-81b of the General Statutes of the State of Connecticut, it is hereby ordained that all property tax exemptions authorized by subsection (7) to (16) inclusive of Section 12-81 of the Connecticut General Statutes be effective as of the date of acquisition of the property to which the exemption applies.
- (b) This section shall be effective for all acquisitions from and after October 1, 1981.
- (c) Any person, firm or corporation who has paid any tax which would be exempt because of this section may make an application for a refund of such tax paid in error in accordance with the procedure outlined in Section 12-129 of the General Statutes of the State of Connecticut.

(Res. Enact. 12-13-82)

#### **Sec. 17-2. - Property tax exemptions for solar energy systems.**

Be it enacted that the council of the Town of Cheshire, pursuant to Public Act 76-409, hereby authorizes the property tax exemption for solar energy heating or cooling systems set forth in Section 12-81(56)(a), (b) and (c) of the Connecticut General Statutes.

(Ord. Enact. 2-14-77)

Note—Pursuant to the town attorney, "Public Act. No. 94-157 (effective October 1, 1994) was not adopted by the town council. This public act reinstated legislation which had expired September 30, 1991, permitting municipalities to pass ordinances exempting any or all of four specified energy systems from the property tax for a limited period.

Applications currently filed with the assessor for which an exemption was previously granted and authorized by Ordinance [sections] 17-2, 17-3, 17-4, or 17-5 shall continue to be valid for the balance of the fifteen years following construction of such building or addition of any such system to a building."

#### **Sec. 17-3. - Property tax exemption for solar energy generating systems.**

Be it ordained, pursuant to Section 12-81 of the General Statutes of the State of Connecticut, that the Town of Cheshire hereby adopts and authorizes the property tax exemption for solar energy generating systems as set forth in Section 12-81(57)(a), (b) and (c) of the Connecticut General Statutes.

(Res. Enact. 6-13-83)

Note—See note following § 17-2

#### **Sec. 17-4. - Property tax exemption for passive solar energy systems.**

Be it ordained, pursuant to Section 12-81 of the General Statutes of the State of Connecticut, that the Town of Cheshire hereby adopts and authorizes the property tax exemption for passive solar energy systems as set forth in Section 12-81(62)(a), (b) and (c) of the Connecticut General Statutes.

(Res. Enact. 6-13-83)

Note—See note following § 17-2

#### **Sec. 17-5. - Property tax exemption for solar energy electricity generating systems.**

Be it ordained, pursuant to Section 12-81 of the General Statutes of the State of Connecticut, that the Town of Cheshire hereby adopts and authorizes the property tax exemption for solar

energy electricity generating systems as set forth in section 12-81(63)(a)—(d) of the Connecticut General Statutes.

(Res. Enact. 6-13-83)

Note—See note following § 17-2

**Sec. 17-7. - Property tax exemption for motor vehicles that are specially equipped for disabled veterans.**

Pursuant to Section 12-81h of the General Statutes of the State of Connecticut, the Town of Cheshire hereby adopts and authorizes the property tax exemption for motor vehicles that are specially equipped for disabled veterans as set forth in said statutes. This tax exemption shall be one hundred (100) percent of the assessed value, and shall be effective for the October 1, 1990, Grand List.

(Ord. Enact. 11-13-90, § A)

**Sec. 17-8. - Property tax exemption for the dwelling house and lot for residence of a disabled veteran who has received assistance for special housing under Title 38 of the United States Code.**

Pursuant to Section 12-81(21)(c) of the General Statutes of the State of Connecticut, the Town of Cheshire hereby adopts and authorized the property tax exemption for the dwelling house and lot whereupon the same is erected for residence of a disabled veteran who has received assistance for special housing under Title 38 of the United States Code and subject to the conditions as set forth in said statutes. This shall be effective for the October 1, 1990, Grand List.

(Ord. Enact. 11-13-90, § B)

**Sec. 17-9. - Tax abatements for dairy farms.**

(a) Pursuant to Section 12-81m, Connecticut General Statutes, as such statute may be amended from time to time, the town may abate property taxes on dairy farms and recapture taxes so abated in the event of a sale, in accordance with this section.

(b) A request for an abatement must be made by application to the assessor on forms supplied by him.

(c) In order for an abatement to apply for the tax year July 1, 1992, the application must be submitted no later than seven (7) days after the adoption of this section. For any tax year thereafter, the application must be submitted by October 1 of the preceding year.

(d) An abatement is only available for dairy farms. The applicant should provide the assessor with evidence to support the status of the farm as a dairy farm. In determining whether a farm is a dairy farm, the assessor shall take into account, among other factors, the following:

(1) The acreage of the farm;

(2) The nature of the barns, other structures, and equipment on the farm;

(3) The number and types of livestock on the farm;

(4) The quantities of milk sold by the farm;

(5) The gross income of the farm derived from dairy-related activities;

(6) The gross income of the farm derived from other types of activities; and

(7) Evidence of dairy farm or milk producing permit or dairy plant or milk dealer permit, as provided by Section 22-172 or 22-173 of the Connecticut General Statutes.

(e) The taxes on any residential structure situated on farm land shall not be abated unless:

(1) The owners of the dairy farm reside in the residence; or

- (2) One or more of the tenants residing in the residence are employed in the farming operation.
- (f) Upon recommendation of the assessor, the town council may abate up to fifty (50) percent of the property taxes for a dairy farm.
- (g) Notwithstanding any provision of the Connecticut General Statutes to the contrary, the abatement will continue in force until such time as the town council modifies or repeals this section or until such time as the farm is sold or ceases to be a dairy farm, whichever occurs first.
- (h) A property owner who has been granted an abatement shall notify the assessor in writing within thirty (30) days of the sale of the property or the cessation of operations as a dairy farm.
- (i) Upon sale of the property, and subject to the provisions of subsection (l) herein, the property owner shall pay to the town a percentage of the original amount of the taxes abated pursuant to the following schedule:

Number of Years by Which Sale Follows Abatement For Given Tax Year	Percentage of Original Amount of Taxes Abated Which Must be Paid
More than 10	0
10	10
9	20
8	30
7	40
6	50
5	60
4	70
3	80
2	90
1	100

- (j) The town council may waive any of the amounts which would otherwise be owed pursuant to subsection (i) herein in the following situations:
  - (1) If the farm continues to be a dairy farm after the sale of the property and an application for abatement has been made by the prospective owner and recommended for approval by the assessor.
  - (2) If the property continues to be used as farm land, forest land, or open space, as those terms are defined in Section 12-107b of the Connecticut General Statutes, immediately after the sale of the property.
- (k) The taxes owed to the town pursuant to subsection (i) hereof shall be due and payable by the record property owner/grantor to the town clerk at the time of recording of his deed or other instrument of conveyance. Such revenue received by the town clerk shall become part of the general revenue of the town. No deed or other instrument of conveyance for property which is subject to the recapture of tax, as set forth in subsection (i) hereof, shall be recorded by the town clerk unless the funds due under the recapture provisions of subsection (i) hereof have been paid, or the payment has been waived pursuant to subsection (j) hereof.
- (l) Not later than thirty (30) days after an abatement is approved by the town council, the tax assessor shall file with the town clerk, for recording on the land records, a certificate for any dairy farm land that has been approved for a tax abatement. The certificate shall set forth the date of initial abatement and the obligation to pay the recapture funds as set forth in subsection (i) hereof.

- (m) The assessor shall review all approved abatements annually and is authorized to require the property owner to provide information as set forth in subsection (d) hereof, as needed to update the property's status as a dairy farm, or as needed to support the continued claim to the abatement.

(Ord. Enact. 6-9-92)

**Sec. 17-11. - Personal property tax exemption for certain ambulance-type motor vehicles.**

Pursuant to Section 12-81c of the General Statutes of the State of Connecticut, the Town of Cheshire hereby adopts and authorizes the personal property tax exemption for any ambulance-type motor vehicle which is used to transport any medically incapacitated individual, except any such vehicle used to transport any such individual for payment, as said exemption is set forth in said General Statutes.

- (a) Definitions. Ambulance-type motor vehicle means any motor vehicle specially equipped or modified in a significant way for the purpose of being operated by a physically disabled individual or for transporting medically incapacitated individuals. This specially equipped or modified vehicle may include, but not be limited to, vehicles which include lifts, braking or accelerating mechanisms for manual operation or other such devices designed to provide physically disabled persons to use or operate motor vehicles, are equipped with stretchers, beds or other special seating.
- (b) Effective date. This tax exemption shall be effective for the October 1, 1990, grand list.

(Ord. Enact. 2-13-91)

Editor's note—

An ordinance enacted Feb. 13, 1991, added provisions designated as § 17-9 to the Code of Ordinances. Since provisions designated as §§ 17-9 and 17-10 already existed in the Code, enacted by ordinances of June 6, 1992, and Nov. 29, 1995, the editor, at his discretion, has redesignated and renumbered these provisions as § 17-11

**Sec. 17-12. - Tax abatement for volunteer firefighters.**

- (a) Purpose. In an effort to encourage service on the town's volunteer fire department and in recognition of the benefit that volunteer firefighters make to the public safety of the inhabitants of the Town of Cheshire, the following Tax Abatement Program is hereby established pursuant to Section 12-81 of the Connecticut General Statutes for regular, active members and active life members of the Cheshire Volunteer Fire Department on the terms and condition hereinafter set forth.

- (b) Definitions.

Abatement means the reduction in property taxes of the volunteer as provided by this section.

Certification date means January 31, 2000 for the program year commencing January 1, 1999 and means January 31, 2001 for the program year commencing January 1, 2000 and for each fiscal year thereafter.

Fiscal year means the budget year beginning July 1 of the calendar year immediately following the grand list year.

Grand list year means October 1 of each calendar year.

Program year means the calendar year beginning January 1, 1999 and each calendar year thereafter.

Volunteer means:

- (1) A resident of the Town of Cheshire who volunteers his or her services as a regular, active member in good standing of the Cheshire Volunteer Fire Department. A regular, active member in good standing shall also mean a member who has attended not less

than twenty (20) percent of all fire emergency calls, department and company meetings, and training during any program year.

(2) A resident of the Town of Cheshire who volunteers his or her services as an active life member in good standing of the Cheshire Volunteer Fire Department who is not receiving a pension benefit pursuant to section 2-180 of the Code of Ordinances of the Town of Cheshire. An active life member in good standing also means a member who has over twenty (20) years of active service with the department.

(c) Abatement. Each eligible volunteer shall be entitled to an abatement in property taxes as provided herein otherwise due from that volunteer for the fiscal year following the certification date.

(d) Eligibility.

(1) Active regular members shall be eligible for a tax abatement on any real or personal taxable property for taxes owed to the Town of Cheshire by such person providing they meet the standards as set forth in Schedule A.

(2) Active life members shall be eligible for a tax abatement on any real or personal taxable property for taxes owed to the Town of Cheshire by such person providing they meet the standards as set forth in Schedule B.

(3) Employees of the Town of Cheshire shall not receive points for emergency fire calls responded to while in a pay status for the purpose of receiving credit towards eligibility for this tax abatement.

(e)

Schedules.

Schedule A

Level	Years of Service	Percentage of Attendance as Per Section 2A 2	Amount of Abatement
A	3<5	20%	\$250
		25%	\$350
		30%	\$450
B	5<7	20%	\$400
		25%	\$600
		30%	\$700
C	7<10	20%	\$450
		25%	\$650
		30%	\$800
D	10<20	20%	\$600
		25%	\$800
		30%	\$1,000

Schedule B

Level	Years of Service	Points	Amount of Abatement
E	20+	<25	0
		25—49	250
		50—74	500
		75—99	750
		100+	1,000

**Schedule of Points for Level E (Twenty Plus Year Members)**

Attendance at:	Drills	10 points
	Meetings	10 points
	Other Training	10 points
	Work Nights	5 points
	Special Duties	5 points
	Maintenance	5 points
	Committee Meetings	5 points
	Association Meetings	5 points
	Fire/emergency Calls	1 point

**(f) Certification.**

Annually, on or before January 31 of each year the Chief of the Cheshire Volunteer Fire Department shall certify and submit to the town manager a list of the regular, active members, and the active life members of the Cheshire Volunteer Fire Department who are eligible as defined in subsections (b), (d), and (e) of this section for the tax abatement as provided herein. This list shall contain the name, address, years of eligible service, percentage of service, or number of points as applicable, claimed amounts of abatement of taxes, and list of property taxed for each person on the list for the taxes for the fiscal year funded by the prior October 1, grand list year. The volunteer fire department shall maintain accurate written records of its members' attendance and participation in and performance of their duties upon which the determination on the eligibility earned by said members in each program year shall be based.

Volunteers shall not be entitled to any reduction in property taxes for any program year in which he or she has not been credited with the requisite percentage of participation or number of points as set forth in subsection (e) Schedules A and B. Eligibility earned in one (1) program year cannot be carried forward or backward in any other program year.

**(g) Application.**

Annually, on or before March 1 of each year, the town manager shall forward to the assessor the final certified list with his approved endorsement thereon. The assessor and/or tax collector shall then apply said abatement as follows:

- (1) First; to any real estate taxes for real property on the Town of Cheshire assessment list standing in the eligible volunteer's name, regardless of whether said property is held jointly, and upon which he resides for the grand list for which the tax bill is being prepared; or
- (2) Second; to any motor vehicle or personal property taxes for a motor vehicle or personal property on the Town of Cheshire assessment list standing in the eligible volunteer's name, regardless of whether said property is held jointly, for the grand list for which the tax bill is being prepared; or
- (3) Lastly; to any other real estate taxes for real property on the Town of Cheshire assessment list standing in the eligible volunteer's name, regardless of whether said property is held jointly, for the grand list for which the tax bill is being prepared.
- (4) Any tax abatement earned but not fully credited in any program year may not be taken as a future credit or result in a payment to the volunteer.

**(h) Status as a volunteer firefighter.**

(1) Any volunteer who, regardless of reason, loses his or her status as a regular, active member or a active life member in good standing and then regains said status, may include years previously served in the Cheshire Fire Department after one (1) full year of regular or life membership.

(2) For the 1999 program year, any eligible volunteer certified pursuant to this section who has paid his or her taxes in full for the fiscal year beginning July 1, 1999, shall have the

abatement applied to those taxes and if a refund is due, the tax collector shall so notify the director of finance who shall pay said refund to the eligible volunteer.

(3) This section shall be in effect until December 31, 2009 at which time it shall be automatically repealed.

(Res. Enact. 2-13-01; Ord. Enact. 5-11-04; Ord. of 1-24-06; Ord. of 9-8-09)

Sec. 17-13. - Veteran's tax exemption.

- (a) Any veteran entitled to an exemption from property tax in accordance with G.S. § 12-81(19) shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of ten thousand dollars (\$10,000.00), provided such veteran's qualifying income does not exceed fifty-four thousand eight hundred dollars (\$54,800.00) if single or surviving spouse, or sixty-one thousand five hundred dollars (\$61,500.00) if married. This subsection shall become effective March 14, 2008 and will apply to the October 2008 Grand List for tax bills dated July 2009.
- (b) Any veteran's surviving spouse entitled to an exemption from property tax in accordance with Section 12-81(22) of the Connecticut General Statutes shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of ten thousand dollars (\$10,000.00), provided such surviving spouse's qualifying income does not exceed fifty-one thousand five hundred dollars (\$51,500.00).
- (c) Any such veteran or spouse submitting a claim for such additional exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided that 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 (d) of this section. Each such application shall include a copy of such veteran's or spouse's federal income tax return or, in the event such a return is not filed, such evidence related to income as may be required by the assessor, for the tax year of such veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.
- (d) For the Grand List of October 1, 2003 only, any veteran or veteran's surviving spouse who has properly filed for an additional exemption in accordance with Section 12-81(f) of the Connecticut General Statutes for the Grand List of October 1, 2003 and has been approved for such exemption, shall be awarded an exemption of ten thousand dollars (\$10,000.00) rather than one thousand dollars (\$1,000.00) for the Grand List of October 1, 2003; otherwise, the provisions of this section shall apply to the assessment on the Grand List of October 1, 2004 for those persons then eligible.
- (e) Any person who has submitted an application and has been approved in any year for the additional exemption under subsections (a) or (b) of this section shall, in the year immediately following approval, be presumed to be qualified to such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each person presumed to be qualified pursuant to this subsection (e). If any such person has qualifying income in excess of the maximum allowed under subsections (a) or (b) of this section, 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. Any person who fails to notify the assessor of such disqualification shall make payment to the Town of Cheshire in the amount of property tax related to the exemption improperly taken.
- (f) This section shall become effective in accordance with the provisions of the Charter of the Town of Cheshire.

(Ord. Enact. 4-13-04; Ord. Enact. 8-24-04; Ord. of 2-13-08(2))

Editor's note—

Ordinance enacted Apr. 13, 2004, set out provisions intended for use as § 17-12. Inasmuch as § 17-12 currently exists, these provisions have been included as § 17-13

State law reference— Municipal option to provide additional exemption for veterans or spouses eligible for exemption under section 12-81, G.S. 12-81f.

**Sec. 17-14. - Property tax exemption for buildings used in farming.**

- (a) Pursuant to the authority of General Statutes Section 12-91(c), the Town of Cheshire hereby provides an exemption from property tax for any building, to the assessed value of \$100,000 used, actually and exclusively in farming, as defined in General Statutes 1-1. Such exemption shall not apply to any residence of such farmer and shall be subject to the application and qualification process provided in General Statutes Section 12-91(d).
- (b) This section shall become effective 21 days after publication for the grand list of October 1, 2005 and thereafter.

(Ord. of 8-9-05)

Editor's note—

An ordinance adopted August 9, 2005, set out provisions intended for use as 17-13. For purposes of clarity, and at the editor's discretion, these provisions have been included as 17-14