**CHAPTER XVI - TAXATION AND FINANCE**

**Article 1. - General**

**Secs. 16-1—16-10. Reserved.**

**Article 2. - Ad Valorem Tax[[1]](#footnote-1)**

**Part A. - Generally.**

**Sec. 16-11. Abatement of property tax; application.**

The town council may abate the property taxes due for any year with respect to any residential dwelling occupied by the owner and for whom such dwelling is the primary place of residence, to the extent that such property taxes exceed ten percent (10%) of the total income from any source, adjusted for self-employed persons to reflect allowance for expenses in determining adjusted gross income for federal income tax purposes, of such owner and any other person for whom such dwelling is the primary place of residence, for the calendar year immediately preceding the beginning of the tax year for which such taxes are due. Application for such abatement shall be made not later than thirty (30) days preceding the tax due date for such tax year, provided that if the amount of such taxes have not been determined on such date, within ten (10) days following determination of the amount of such taxes.

(Ord. No. 5-78, § I, 10-30-1978)

**Sec. 16-12. Abatement agreement; lien.**

The owner shall deliver to the town tax collector, not later than ten (10) days following the tax due date for such taxes abated, an agreement, on a form executed and acknowledged in the form and manner required for the transfer of an interest in real property, to reimburse the town in the amount of the taxes abated, with interest at six percent (6%) per annum. Such agreement shall contain a legal description of the real property with respect to which such abatement is approved and shall be recorded in the town land records. Such agreement shall constitute a lien on such real property which shall remain valid until paid. Such lien shall be due and payable in full upon the sale or transfer of such real property or upon the death of the owner, or if owned by more than one (1) person at the time such lien is created, upon the death of the last of such owners surviving. Such lien shall be released by the town tax collector when the taxes secured have thereby been paid. No lien recorded under the provisions of this article shall take precedence over any mortgage recorded in the land records prior to such certificate of lien.

(Ord. No. 5-78, § II, 10-30-1978)

**State law reference—**Authority to abate such taxes, state statute § 12-124a.

**Sec. 16-13. Bills or claims.**

If a person, including corporations, to whom a bill or claim is due and payable from the town also shall himself be indebted to the town for the payment of taxes, the director of finance or other official having an order in hand for payment of such bill or claim shall withhold the order for payment, and shall deliver such order to the director of finance who shall present the matter to the next meeting of the town council for appropriate action.

(Ord. No. 1-79, § I, 2-5-1979)

**Sec. 16-14. Crediting taxpayers; notice.**

The town council shall have the authority to order the director of finance to credit the taxpayer’s tax obligation with the amount due from the town and remit the balance to the taxpayer, if any, forthwith, and notification shall be sent to the taxpayer of these credits at the same time.

(Ord. No. 1-79, § II, 2-5-1979)

**State law reference—**Authority to withhold payments due delinquent taxpayer, state statute § 12-146b

**Sec. 16-15. Exemption from personal property taxation of vehicles for the handicapped.**

1. There is established, pursuant to state statute § 12-81c, an exemption from personal property taxation for any motor vehicle which has been specially equipped or modified for the exclusive purpose of transporting handicapped or medically incapacitated persons except when such vehicle is used to transport persons for payment. For purposes of this section, vehicles owned by private nursing homes or similar health organizations are not exempt on the grounds that such organizations are paid for such services.
2. A vehicle is deemed to have been specially equipped or modified for transporting handicapped or medically incapacitated persons if the vehicle is registered in the name of a person with a state handicapped parking permit and alterations to the vehicle include one or more of the following: special hand controls, lifts, ramps, special seating or stretchers, significant modifications to accommodate medical equipment such as oxygen or mechanical respirators, and other similar significant alterations.
3. A vehicle is deemed to be used exclusively for transporting handicapped or medically incapacitated persons when use of the vehicle is for no other purpose except for transporting handicapped or medically incapacitated persons.
4. Persons desiring such exemption shall make application to the town assessor for determination whether an exemption is permitted. Applications must be filed not later than thirty (30) days following the October 1 assessment date; provided, however, that persons purchasing a specially equipped motor vehicle between October 2 and September 30 of any assessment year shall make application to the town assessor for such specially equipped motor vehicle exemption within thirty (30) days of the date the supplemental motor vehicle tax bill is due. Failure to file such application in the manner prescribed shall constitute a waiver of the right to an exemption for that assessment year.
5. If the town assessor determines that an exemption is not permitted, the applicant may appeal that decision to the town board of assessment appeals by filing a notice of appeal with the town clerk on or before the thirtieth (30th) day following the date of notice that the exemption has been denied. The board of assessment appeals shall, within thirty (30) days of receipt of the notice appeal, consider the appeal and render a decision. A

majority vote of the board in favor of the exemption serves to overturn the decision of the assessor and grant the exemption.

(Ord. No. 1-91, §§ 1—5, 3-7-1991; Ord. No. 2-2021 amend Sec. 16-15(d) to be a one time filing)

**State law reference—**Authority to exempt certain motor vehicles, state statute § 12-81c.

**Sec. 16-16. Exemption from local property taxation for veterans.**

1. Pursuant to the provisions of state statute § 12-81(21)(c), the dwelling house and the lot whereupon the house is erected, belonging to or held in trust for any citizen and resident of the town, occupied as his domicile, shall be fully exempt from local property taxation, if he is a veteran who served in the army, navy, marine corps, coast guard or air force of the United States and has received financial assistance for specially adapted housing under the provisions of § 801 of title 38 of the United States Code and has applied such assistance toward the acquisition of such dwelling house. This exemption terminates upon such veteran’s death or ceasing to occupy the premises as his domicile.
2. Persons desiring such exemption shall make an application to the town assessor for a determination as to whether an exemption is permitted. Applications must be filed annually not later than thirty (30) days following the October 1 assessment date for the year in which the exemption is claimed. If a person purchases a dwelling house and lot after October 1 or makes improvements after October 1 which would qualify such house and lot for the exemption, then an application must be filed within thirty (30) days of purchase or completion of the improvements, whichever is applicable.

(Ord. No. 7-91, §§ I, II, 8-27-1991)

**State law reference**—Authority to allow exemption for certain veterans, state statute § 12-81(21)(c).

**Sec. 16-17. Exemption for educational, religious, agricultural, horticultural, hospital and cemetery uses.**

1. The property tax exemption authorized by state statute § 12-81(7)—(16) shall be effective as of the date of acquisition of the property to which the tax exemption applies by the tax-exempt organization.
2. Upon the submission of satisfactory evidence by the tax-exempt organization to the tax assessor that such exemptions should apply, the tax assessor shall notify the tax collector to reimburse such tax-exempt organization for any tax paid by it for a period subsequent to such date for any tax paid by the prior owner for a period subsequent to such date for which such tax exempt organization reimburses such owner on the transfer of title to such property.

(Ord. No. 4-68, §§ A, B, 12-16-1968)

**Sec. 16-18. Exemption for blind persons.**

1. Any property owner who is entitled to the exemption from property tax applicable to the assessed value of property up to the amount of three thousand dollars ($3,000.00), as provided under state statute § 12-81(17), shall be entitled to an additional exemption from such tax in an amount up to two thousand dollars ($2,000.00) of such assessed value, provided the total of such person’s adjusted gross income as determined for purposes of the federal income tax plus any other income of such person not included in such adjusted gross income, individually if unmarried, or jointly if married, in the calendar year ending immediately preceding the assessment date with respect to which such additional exemption is allowed, is not more than fourteen thousand dollars ($14,000.00) if such person is married or not more than twelve thousand dollars ($12,000.00) if such person is not married.
2. Any person submitting a claim for the additional exemption as provided under § (a) shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the date of the assessment list with respect to which such additional exemption is claimed. Each such application shall include a copy of such person’s federal income tax return, or in the event a return is not filed, such evidence related to income as may be required by the assessor for the tax year of such person ending immediately prior to the approval of a claim for such additional exemption.

(Ord. No. 4-85, §§ I, II, 9-26-1985)

**Sec. 16-19. Authority of property tax collector to retain overpayments of less than**

**five dollars ($5.00).**

The tax collector of the town shall be authorized to retain payments of property tax in excess of the amount due from any person, firm or corporation in an amount less than five dollars ($5.00), commencing with the property tax list of October 1, 2001. Said funds shall be transferred at the end of each fiscal year by the tax collector to the town’s general fund.

(Ord. No. 05-03, 7-15-2003)

**Sec. 16-20. Appointment of additional members to board of assessment appeals.**

1. *Authorization*. Pursuant to state statute § 9-199(c), the town council shall be authorized, when it deems it necessary and appropriate, to appoint additional members to the board of assessment appeals of the town for any assessment year in which a revaluation becomes effective, for the assessment year prior to such year of revaluation and for the assessment year following such year of revaluation. Any such appointment shall be made by a simple majority vote of the town council.
2. Members. Any person appointed as an additional member to the board of assessment appeals pursuant to § (a) shall:
3. Be a resident and an elector of the town;
4. Take an oath of office from the town clerk prior to engaging in any official duties of the office; and
5. Be subject to the requirements imposed generally on elected members of the board of assessment appeals by the state statutes and the town charter.
6. Duties. All members appointed to the board of assessment appeals pursuant to this section shall have those rights and duties as specified by the three (3) elected members of the board of assessment appeals acting by majority vote.
7. *Terms*. The term of any person appointed as an additional member to the board of assessment appeals pursuant to this section shall expire on the date of the assessment year that the board of assessment appeals completes the duties imposed upon it by state statutes.

(Ord. No. 01-03, 2-25-2003)

**Sec. 16-21. Abatement of property taxes for spouses of firefighters and police officers who die on duty.**

1. Definitions. The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Fire duties* means duties performed while at fires, while answering alarms of fires, while answering calls for mutual aid assistance, while returning from calls for mutual aid assistance, while directly returning from fires, while at tests or trials of any apparatus or equipment normally used by the fire department, while going to or returning directly from such tests or trials, while instructing or being instructed in fire duties, and any other duty ordered to be performed by a superior or commanding officer in the fire department.

*Firefighter* means any person who is a duly employed member of a state or municipal fire department and paid for the purpose of performing fire duties on an average of not less than thirty-five (35) hours per week or any volunteer member of the town fire department.

*Police officer* means a duly sworn member of a state or municipal police department, serving in an official capacity, full-time or part-time, with compensation or a duly sworn member of the town police department serving the town in an official capacity, full-time or part-time, with or without compensation.

*Police duties* means any action which an officer is obligated or authorized by law, rule, regulation, or written condition of employment of service to perform during regularly scheduled hours, or other hours that qualify for compensation from a state or local police department.

*Surviving spouse* means the person who was a resident of the town and married to the police officer or firefighter at the time of the police officer’s or firefighter’s death.

1. In accordance with state statute § 12-81x, there is hereby established effective for the Grand List of October 1, 2005, an abatement of fifty percent (50%) of municipal real property taxes due with respect to real property owned by the surviving spouse of a police officer who has died as a result of the performance of police duties or a firefighter who has died as a result of the performance of fire duties.
2. The tax abatement will remain in effect so long as the surviving spouse occupies the residence as her primary residence or until the spouse conveys her fee interest in the subject residence. If the spouse subsequently purchases another residence in the town, and all qualifying criteria remain, then the tax abatement shall apply to the new residence.
3. Upon the death of any person entitled to tax relief pursuant to this section, the tax relief hereunder shall end the following June 30.
4. If any person who is entitled to a tax abatement hereunder conveys her fee title in the property with respect to which the tax abatement hereunder has been granted, the tax relief shall be suspended as of the date of conveyance and the nonqualifying grantee of such property shall pay the town a prorated share of taxes thereby due and owing as provided by state statute § 12-81a.
5. The property tax relief provided for in this section shall, in any case where title to real property is recorded in the name of the qualifying surviving spouse and any other person or persons, be prorated to reflect the fractional portion of such qualifying spouse, or, if such property is a multiple family or multiple use dwelling, such relief be prorated to reflect the fractional portion of such property occupied by the qualifying spouse. A spouse desiring such abatement shall submit an application to the assessor requesting a determination as to whether such abatement is permitted.
6. The tax collector and assessor shall prescribe with regard to their respective duties under this section, such forms and procedures as may be necessary to implement this section. The assessor, in addition, shall take such steps necessary to satisfactorily establish the facts as to the qualifying surviving spouse’s interest in the property, by requesting such documents as the assessor deems necessary.
7. The tax collector of the town shall maintain a record of all taxes abated in accordance with this section. Upon the request of the town council the tax collector shall detail the sum of the total monies abated as a result of this section.

(Ord. No. 07-05, 9-6-2005)

**Cross reference—**Definitions generally, chapter I § 1-2of this code book.

**Sec. 16-22. Exemptions for farm buildings.**

Pursuant to the authority of state statute § 12-91(c), the town hereby provides an exemption from property tax for any building, to the extent of an assessed value of one hundred thousand dollars ($100,000.00) used, actually and exclusively in farming, as defined in state statute § 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 state statute § 12-91(d).

(Ord. No. 05-06, 11-14-2006)

**Sec. 16-23. Abatement of property tax and/or interest on delinquent tax for non-profit land conservation organizations.**

In accordance with state statute §12-8(dd), the town may, upon approval by the town council, abate the real or personal property taxes due for any portion of a tax year or the interest on delinquent taxes with respect to any tax paid by a nonprofit land conservation organization that were due for a period before the date of acquisition but which were paid subsequent to the date of acquisition. This section shall take effect upon its adoption and apply to assessment years commencing on or after October 1, 2007.

(Ord. No. 03-07, 10-16-2007)

**Sec. 16-24.** **Exemption of Property Leased to Charitable, Religious or NonProfit Organizations.**

Exemption of Property Leased to Charitable, Religious or Nonprofit Organizations (a) Pursuant to and subject to the requirements and terms of Connecticut General Statutes Section 12-81(58), any real or personal property leased to a charitable, religious or nonprofit organization, exempt from taxation for federal income tax purposes, provided such property is used exclusively for the purposes of such charitable, religious or nonprofit organization, shall be exempt from taxation by the municipality. (b) The exemption set forth in (a) hereof shall apply to the Grand List of October 1, 2019, and each Grand List thereafter. (c) Upon the cessation of any factor serving as a basis for the exemption, as determined by the Tax Assessor, the property owner shall be liable for the payment of municipal taxes on that portion of the property that was exempt from the date of such cessation, including a prorated share of the taxes for the tax year in which such cessation took place. Such liability shall attach to the property as a charge thereon.

(Ord. 6-20, 07-07-2020)

**Secs. 16-25—16-40. Reserved.**

**Part B. - Taxation of Open Space Property.**

**Sec. 16-41. Authorization.**

The planning and zoning commission adopted a plan of conservation and development as of July 24, 2003, and subsequently amended said plan pursuant to state statute § 8-23. In the plan of conservation and development, as amended, there is a section pertaining to lands to be included as eligible for classification as open space pursuant tostate statute § 12-107e. The town council, as local legislative body of the town, has approved by majority vote the land designated as open space by the planning and zoning commission. The land described in the plan of conservation and development is hereby designated as open space by the town council for purposes of classification for property taxation or payments in lieu thereof.

(Ord. No. 08-03, § 1, 9-23-2003)

**Sec. 16-42. Designation of open space land.**

Pursuant to the eligible land described in the plan of conservation and development adopted as of July 24, 2003, as amended, the town council designates lands meeting the following description as eligible and not eligible for classification as open space for property taxation purposes pursuant to state statute § 12-107e:

1. Land eligible for classification as open space.
   1. For existing improved lots in residential zones, the portions of such lots in excess of the minimum lot area for lots in that zone provided that the parcel has at least three (3) times the minimum lot area required in the zone, and that the excess land area would meet the frontage, depth and other zoning requirements related to the subdivision; and
   2. Unimproved lots in residential zones that are at least two (2) times the minimum lot area required in the zone and that meet the applicable frontage, depth and other zoning requirements related to subdivision into at least two (2) lots.
2. Land not eligible for classification as open space shall include but not be limited to the following.
   1. Land in commercial zones or industrial zones per the town zoning regulations and map.
   2. All vacant building lots in a subdivision of greater than two (2) lots that has been approved by the planning and zoning commission and recorded with the town clerk.

(Ord. No. 08-03, § 2, 9-23-2003)

**Sec. 16-43. Applications for classification of open space for property tax purposes.**

The owners of land designated as open space land as described in the plan of conservation and development and in § 16-42 of this part may apply for classification of the land as open space for taxation purposes pursuant to state statute § 12-107e by filing a written application to the assessor, on applications to be provided by the assessor in a form prescribed by the commissioner of agriculture, not earlier than thirty (30) days before nor later than thirty (30) days after the assessment date in any year, provided that in years in which a revaluation of all real property will be undertaken by the town in accordance with state statute § 12-62, the application may be filed not later than ninety (90) days after the assessment date.

(Ord. No. 08-03, § 3, 9-23-2003)

**Sec. 16-44. Classification of land as open space on the grand list.**

Upon receipt of the written application from a property owner, the assessor shall determine if the property meets the description of eligible open space as set forth in § 16-42 of this part. If the assessor determines that the property meets the description of eligible open space as set forth in § 16-42 of this part

then the land shall be classified as open space and included on the grand list as such. Failure to submit an application for open space designation within the designated time period shall be considered a waiver of the right to such classification on such assessment list.

(Ord. No. 08-03, § 4, 9-23-2003)

**Sec. 16-45. Appeals.**

Any person aggrieved by the denial of the assessor of any application for classification of land as open space shall have the same rights and remedies for appeal and relief as are provided in the state statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(Ord. No. 08-03, § 5, 9-23-2003)

**Sec. 16-46. Conveyance tax on land classified as open space.**

Any land classified as open space for taxation purposes pursuant to this part shall be subject to a conveyance tax on sale as described in state statutes §§ 12-504a and 12-504b and to such other penalties on sale or change in use as provided for in state statutes as exist at the time of the sale or change in use.

(Ord. No. 08-03, § 6, 9-23-2003)

**Sec. 16-47. Certificate of classification.**

The tax assessor shall file annually, not later than sixty (60) days after the assessment date, with the town clerk a certificate for any land which has been classified as open space land pursuant to this part and state statute § 12-107e, which certificate shall set forth the date of the initial classification and the obligation to pay the conveyance tax imposed by § 16-46 of this part. Said certificate shall be recorded on the land records. Any classification of land shall be deemed personal to the particular owner who requests such classification and shall not run with the land.

(Ord. No. 08-03, § 7, 9-23-2003)

**Secs. 16-48—16-60. Reserved.**

**Article 3. - Fees and Service Charges Generally**

**Part A. - Generally.**

**Sec. 16-61. Service charge for properties served by fire hydrants of other communities.**

* 1. This section shall provide for the collection of a service charge for all properties served by fire hydrants owned by adjacent communities and not located within a fire district or the water control commission district within the town.
  2. All owners of properties served by a fire hydrant owned and serviced by adjacent communities, which properties are not located within a fire district or the water control commission district within the town, shall pay annually during the month of November, commencing November 1, 1979, a fire hydrant service charge to the town tax collector for the fire hydrant service provided during the past year. The service charge for each property owner shall be determined by dividing the total service charge assessed against the town by the adjacent community, plus ten percent (10%) for administrative purposes, by the number of properties served. Properties served shall be defined as all lands within one thousand (1,000) feet of a public hydrant, containing a building or other structure of determinable value.
  3. A separate bill for the service charge imposed shall be sent by the tax collector during the month of October of each year to each property owner so liable.

(Ord. No. 2-79, §§ I—III, 9-24-1979)

**State law reference—**Municipal waterworks system, state statute § 7-234 et seq.

**Sec. 16-62. Collection of fee from taxpayer delinquent in motor vehicle taxes.**

The town hereby elects to implement the statutory authorization set forth in § 58 of House Bill No. 6806 amending state statute § 12-146 to collect a fee of five dollars ($5.00) from any taxpayer delinquent in motor vehicle taxes where the town has notified the commissioner of motor vehicles of such delinquency pursuant to state statute § 14-33, as amended. The tax collector’s office is hereby directed to collect the five dollars ($5.00) fee authorized by § 58 of House Bill No. 6806 (and as may be amended in the future).

(Ord. No. 11-03, 10-21-2003)

**Cross reference—**Traffic and vehicles generally, chapter XVII of this code book.

**Secs. 16-63—16-70. Reserved.**

**Part B. Land Use Fees.**

**Sec. 16-71. Purpose of part**.

The purpose of this part shall be to provide for the processing of applications by the zoning commission, planning commission, inland wetlands and watercourses commission or zoning board of appeals and to meet the requirements of Public Act 88-359 pursuant to state statute § 8-1c.

(Ord. No. 2-87, § 1, 3-16-1987; Ord. No. 1-89, § 1, 1-26-1989)

**Sec. 16-72. Special permit fee.**

Whenever a special permit is sought in a planned shopping zone 3 and zone 4 pursuant to the zoning regulations, a fee as listed in the town fee schedule for each square foot of gross floor area shall be paid to the town at the time of such application. This special permit fee shall be in addition to all other required fees. The revenue from such fee shall be used by the town exclusively for payment of its costs of processing the application. Such costs shall include, but not be limited to, publication fees, printing costs, advertising fees, payment for staff costs and administrative expenses, the cost of obtaining outside or independent engineering, supervisory, environmental, architectural, traffic, fire safety, law enforcement, pollution and other similar studies or evaluations in connection with the special permit. Upon completion of the development requested in the application for a special permit or upon the final action of the zoning commission denying such special permit, any funds not expended by the town shall be returned to the applicant, together with a statement setting forth the town’s expenditures in connection with such application.

(Ord. No. 2-87, § 2, 3-16-1987; Ord. No. 3-87, § 2, 12-15-1987)

**Sec. 16-73. Other land use applications.**

The fees for other land use applications shall be listed in the town fee schedule and shall apply for the activities described in this section:

1. Zone changes and/or amendments to article regulations;
2. Excavation permits;
3. Filling permits;
4. Zoning board of appeals application;
5. Zoning board of appeals from decisions of the enforcement officer;
6. Zoning board of appeals permit for sale of alcoholic beverages;
7. Motor vehicle location approval;
8. Subdivision or resubdivision;
9. Site plan review, excluding subdivision;
10. Modification to approval;
11. Wetlands, regulated activity and floodplain permits;
12. Wetlands, change in boundary;
13. Wetlands, public hearing (if required) in addition to § § (10) and (11) of this section;
14. Certificates of zoning compliance;
15. Minor site plan amendment.

(Ord. No. 2-87, § 3, 3-16-1987; Ord. No. 4-91, § 3, 6-18-1991; Ord. No. 1-92, 5-7-1992; Ord. No. 2-97, 8-19-1997)

**Sec. 16-74. Site plan approval application fee.**

In all zones other than planned shopping 3 and planned shopping 4, a fee as listed in the town fee schedule for each square foot of gross floor area shall be paid to the town at the time an application for site plan approval is filed when the development meets or exceeds the threshold limits established by state statute § 29-276b. This fee shall be used by the town exclusively for payment of a structural engineer as is required by state statute § 29-276b. Upon the issuance of a certificate of occupancy for such project, any funds not expended by the town shall be returned to the applicant, together with a statement setting forth the town’s expenditures in connection with such application.

(Ord. No. 1-89, § 2.1, 1-26-1989)

**Sec. 16-75. Waiving of fees; enumeration of circumstances.**

The town council may, at its discretion, waive the fees specified in this part in the following circumstances:

1. Fees may be waived for land use applications if all the following circumstances are present:
   1. The project has already been reviewed and approved.
   2. There are no changes to the approved project.
   3. A reapproval is required because of an error on the part of the town.
   4. No additional or extraordinary costs from the project are incurred by the town.
2. A fee may be waived for private, nonprofit organizations which serve charitable interests in the town if the review of the application does not require a significant amount of staff time.

(Ord. No. 4-93, 12-7-1993; Ord. No. 2-97, 8-19-1997)

**Secs. 16-76—16-80. Reserved.**

**Article 4. - Funds**

**Part A. - Generally.**

**Secs. 16-81—16-90. Reserved.**

**Part B. - Special Grants and Donations Fund.**

**Sec. 16-91. Established; title.**

There is established a fund entitled, “The Special Grants and Donations Fund.”

(Ord. No. 3-01, § 1, 2-27-2001)

**Sec. 16-92. Use.**

The special grants and donations fund shall be used to account for grants and donations received by the town to benefit the fund and are required to be accounted for in a special revenue fund.

(Ord. No. 3-01, § 2, 2-27-2001)

**Sec. 16-93. Continuation.**

The special grants and donations fund is to be continued from one (1) fiscal year to the next without being closed out at the end of each fiscal year.

(Ord. No. 3-01, § 3, 2-27-2001)

**Sec. 16-94. Grants and donations authorized by vote of town council.**

Grants and donations to the special grants and donations fund shall be authorized by a majority vote of the town council. The town council shall initially designate those existing funds that are to be included within the special grants and donations fund and thereafter shall authorize the inclusion of any new funds or the exclusion of any previously included funds.

(Ord. No. 3-01, § 4, 2-27-2001)

**Sec. 16-95. Administration.**

The special grants and donations fund shall be administered by the finance director of the town under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes.

(Ord. No. 3-01, § 5, 2-27-2001)

**Sec. 16-96. Accounting procedure.**

An accounting of the special grants and donations fund shall be included in the comprehensive annual financial report of the town.

(Ord. No. 3-01, § 6, 2-27-2001)

**Secs. 16-97—16-110. Reserved.**

**Part C. - Recreation Program Special Revenue Fund.[[2]](#footnote-2)**

**Sec. 16-111. Established; title.**

There is established a fund entitled, “Recreation Program Special Revenue Fund.”

(Ord. No. 2-01, § 1, 2-27-2001)

**Sec. 16-112. Use.**

The recreation program special revenue fund shall be used to establish and pay for recreation programs offered by the town on a self-funding basis. It is the intent that the recreation program special revenue fund pay for the direct costs of providing recreational programs, wherein the proceeds of one (1) program may be used to offset the costs of another program as long as the fund remains self-funding.

(Ord. No. 2-01, § 2, 2-27-2001)

**Sec. 16-113. Continuation.**

The recreation program special revenue fund is to be continued from one (1) fiscal year to the other without being closed out at the end of each fiscal year.

(Ord. No. 2-01, § 3, 2-27-2001)

**Sec. 16-114. Contributions; collection.**

Contributions to the recreation program special revenue fund shall be collected by the parks and recreation department and deposited with the town treasurer.

(Ord. No. 2-01, § 4, 2-27-2001)

**Sec. 16-115. Authorization of included programs and expenditures; administration.**

Programs to be included in the recreation program special revenue fund shall be authorized by the town council as recommended by the parks and recreation director. Expenditures from the recreation program special revenue fund shall be authorized by the parks and recreation director or deputy director in the absence of the director. Such fund shall be administered by the finance director under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes.

(Ord. No. 2-01, § 5, 2-27-2001)

**Sec. 16-116. Accounting procedure.**

An accounting of the recreation program special revenue fund shall be included in the comprehensive annual financial report of the town.

(Ord. No. 2-01, § 6, 2-27-2001)

**Secs. 16-117—16-120. Reserved.**

**Part D. - Boundless Playgrounds Fund.**

**Sec. 16-121. Established; title.**

There is established a fund entitled, “The Boundless Playgrounds Fund.”

(Ord. No. 3-00, § 1, 4-11-2000)

**Sec. 16-122. Use.**

The boundless playgrounds fund shall be used for the benefit of the Boundless Playground Children’s Park Project and may be used for, but not limited to, such things as the design, construction, implementation, and restoration of such project.

(Ord. No. 3-00, § 2, 4-11-2000)

**Sec. 16-123. Continuation.**

The boundless playgrounds fund is to be continued from one (1) fiscal year to the other without being closed out at the end of each fiscal year.

(Ord. No. 3-00, § 3, 4-11-2000)

**Sec. 16-124. Contributions.**

Contributions to the boundless playgrounds fund shall be authorized by a majority vote by the town council.

(Ord. No. 3-00, § 4, 4-11-2000)

**Sec. 16-125. Administration.**

The boundless playgrounds fund shall be administered by the town finance director under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes.

(Ord. No. 3-00, § 5, 4-11-2000)

**Sec. 16-126. Accounting procedure.**

An accounting of the boundless playgrounds fund shall be included in the town comprehensive annual financial report.

(Ord. No. 3-00, § 6, 4-11-2000)

**Secs. 16-127—16-130. Reserved**

**Part E. - General Insurance Fund.**

**Sec. 16-131. Established; title.**

There is established a fund entitled, “General Insurance Fund.”

(Ord. No. 4-83, § 1, 9-19-1983)

**Sec. 16-132. Use.**

The general insurance fund shall be used for the following insurance obligations of the town other than medical insurance; the insurance coverage may include, but not be limited to worker’s compensation (employees), worker’s compensation (volunteer fire department), malpractice insurance—nurses—inland marine, fidelity bonds, general liability, public employees bond, error and omissions, automobile, boiler insurance, umbrella property, fire insurance, theft, contractor equipment, excess indemnity, and vicarious liability insurance.

(Ord. No. 4-83, § 2, 9-19-1983)

**Sec. 16-133. Continuation.**

The general insurance fund is to be continued from one (1) fiscal year to the other, without being closed out at the end of each fiscal year.

(Ord. No. 4-83, § 3, 9-19-1983)

**Sec. 16-134. Methods of coverage.**

The general insurance fund is to provide insurance coverage by either the purchase of specific insurances or by self-insurance (where the town absorbs the risk without insurance) or by some combination of the two (2) methods. Nothing withstanding is to prevent the town from providing insurance coverage by another mechanism if one (1) becomes available.

(Ord. No. 4-83, § 4, 9-19-1983)

**Sec. 16-135. Allocations and support.**

The town annual budget should include allocations to the general insurance fund, and the general insurance fund may also be supported by contributions from the general fund and other town funds, interest on investments, any insurance dividends received and refunds of insurance costs and expenses.

(Ord. No. 4-83, § 5, 9-19-1983)

**Sec. 16-136. Commencement date.**

The general insurance fund is to commence on September 1, 1983, or as soon as possible thereafter.

(Ord. No. 4-83, § 6, 9-19-1983)

**Sec. 16-137. Expenses.**

Expenses from the general insurance fund can be made for all costs of providing insurances. These expenses include, but are not limited to, insurance premiums, administrative costs, insurance claims, medical examinations, legal costs, auditing expense, insurance claims incurred which are not covered due to deductible, claims service, actuarial expense, loss prevention costs (such as safety losses) and any other direct or indirect cost associated with the providers or administration of insurance coverage.

(Ord. No. 4-83, § 7, 9-19-1983)

**Sec. 16-138. Review and evaluation.**

The general insurance fund shall be reviewed and evaluated by a qualified outside insurance consultant a minimum of once every three (3) years. An annual loss analysis of the worker’s compensation insurance shall be conducted. The finance director shall prepare a summary of the fiscal fund activity and submit it to the town council annually.

(Ord. No. 4-83, § 8, 9-19-1983; Ord. No. 2-89, 1-26-1989)

**Sec. 16-139. Administration.**

The general insurance fund shall be administered by the finance director, under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes.

(Ord. No. 4-83, § 1, 9-19-1983)

**Secs. 16-140—16-150. Reserved.**

**Part F. - Medical and Health Insurance Fund.**

**Sec. 16-151. Established; title.**

There is established a fund entitled, “Medical and Health Insurance Fund.”

(Ord. No. 2-85, § 1, 5-13-1985)

**Sec. 16-152. Use.**

The medical and health insurance fund shall be used for medical and health insurance including, but not limited to, medical and dental insurance, major medical, medical insurance riders, payments in lieu of medical coverage, self-insurance payments or other health insurance.

(Ord. No. 2-85, § 2, 5-13-1985)

**Sec. 16-153. Continuation.**

The medical and health insurance fund is to be continued from one (1) fiscal year to the other, without being closed out at the end of each fiscal year.

(Ord. No. 2-85, § 3, 5-13-1985)

**Sec. 16-154. Methods of coverage.**

The medical and health insurance fund is to provide insurance coverage by either the purchase of specific insurances or by self-insurance (where the town absorbs the risk without insurance) or by some combination of the two (2) methods. Nothing withstanding is to prevent the town from providing insurance coverage by another mechanism, if one (1) becomes available.

(Ord. No. 2-85, § 4, 5-13-1985)

**Sec. 16-155. Allocations and support.**

The town annual budgets should include allocations to the medical and health insurance fund, and such fund may also be supported by contributions from the general fund and other town funds, interest on investments, any insurance dividends received and refunds of insurance costs and expenses.

(Ord. No. 2-85, § 5, 5-13-1985)

**Sec. 16-156. Commencement date.**

The medical and health insurance fund is to commence on June 1, 1985, or as soon as possible thereafter.

(Ord. No. 2-85, § 6, 5-13-1985)

**Sec. 16-157. Expenses.**

Expenses from the medical and health insurance fund can be made for all costs of providing insurances. These expenses include, but are not limited to, insurance premiums, administrative costs, insurance claims, medical examinations, legal costs, auditing expenses, insurance claims incurred which are not covered due to deductible, claims service, actuarial expense, loss prevention costs (such as safety losses) and any other direct or indirect cost associated with the providers or administration of insurance coverage.

(Ord. No. 2-85, § 7, 5-13-1985)

**Sec. 16-158. Annual evaluation.**

The medical and health insurance fund should be actuarially evaluated annually to ensure fiscal soundness, and the finance director shall report to the town council, annually, concerning the activities of the medical and health insurance fund. Such report shall contain a summary of the fund activity on an annual basis.

(Ord. No. 2-85, § 8, 5-13-1985)

**Sec. 16-159. Administration.**

The medical and health insurance fund shall be administered by the finance director, under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes.

(Ord. No. 2-85, § 9, 5-13-1985)

**Secs. 16-160—16-180. Reserved.**

**Part G. – Reserved.**

(Editor’s note: Town-To-Town C.A.R.E.-A-VAN Bus Project Fund (Ord. No. 2-00, § 6, 1-25-2000) no longer used. Removed with new code book.

**Part H. - Police Post Retirement Medical Insurance Fund.**

**Sec. 16-181. Established; title.**

There is established a fund entitled, “Police Post Retirement Medical Insurance Fund.”

(Ord. No. 8-00, § 1, 12-19-2000)

**Sec. 16-182. Use.**

The police post retirement medical insurance fund shall be to provide funding for a portion of the health insurance premiums for the retired police officers who have contributed to the fund. The insurance will be provided from the date of retirement until the police officer is eligible for Medicare on the officer’s sixty-fifth (65th) birthday.

(Ord. No. 8-00, § 2, 12-19-2000)

**Sec. 16-183. Continuation.**

The police post retirement medical insurance fund is to be continued from one (1) fiscal year to the other without being closed out at the end of each fiscal year.

(Ord. No. 8-00, § 3, 12-19-2000)

**Sec. 16-184. Contributions.**

Contributions to the police post retirement medical insurance fund shall be made from a combination of police officer payroll health insurance deductions and actuarially determined contributions from the town.

(Ord. No. 8-00, § 4, 12-19-2000)

**Sec. 16-185. Administration.**

The police post retirement medical insurance fund shall be administered by the town finance director under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes.

(Ord. No. 8-00, § 5, 12-19-2000)

**Sec. 16-186. Accounting procedures.**

An accounting of the police post retirement medical insurance fund shall be included in the town comprehensive annual financial report.

(Ord. No. 8-00, § 6, 12-19-2000)

**Secs. 16-187—16-190. Reserved.**

**Part I. Reserved.[[3]](#footnote-3)**

**Secs. 16-191—16-200. Reserved.**

**Part J. Open Space** a**nd Recreational Land Acquisition Fund.**

**Sec. 16-201. Purpose of part.**

1. Open space areas within the town have been, and continue to be, a diminishing resource, and such open space areas are considered a valuable asset to the community. It is recognized that there is a need to obtain additional open space areas in order to meet future recreational needs, to preserve agricultural lands, to protect natural resource areas and to maintain the town’s quality of life. The establishment of an open space trust fund in accordance with state statutes §§ 7-131r and 8-25 will permit the acquisition of land and/or purchase of development rights for areas identified in the plan of development and other recreation and conservation planning documents.
2. It is the intent of this part that the funds of the open space trust fund shall be used for the voluntary purchase of property for the purpose of preserving open space or acquiring additional land for open space or for recreational or agricultural purposes.

(Ord. No. 1-97, § 1, 8-19-1997)

**Sec. 16-202. Definitions.**

The following words, terms and phrases, when used in this part, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Agricultural land* means any land in the town suitable by reference to soil types, existing and past use of such land for agricultural purposes and other relevant factors for the cultivation of plants for production of human food and fiber or production of other useful and valuable plant products and for production of animals, livestock and poultry useful to man and the environment and land capable of providing economically profitable farm units, which may include adjacent pastures, wood land, natural drainage areas and other adjacent open areas.

*Development rights* means the right or combination of rights of fee simple owners of open, unimproved, forest and agricultural land to develop, construct on, sell, lease or otherwise develop or improve such land for uses that result in rendering such land no longer open, unimproved, forest or agricultural. The acquisition of development rights is not intended to prevent any development of the land to which the development rights relate, provided that such development is consistent with the public purpose for which such development rights are purchased and provided that such development is permitted, pursuant to a written document approved by the town council.

*Greenway* means any corridor of open space that protects natural resources and/or provides recreation. Greenways can be located along a waterway or other defining feature, such as a ridgeline, or along a manmade corridor, such as an abandoned right-of-way, abandoned town road, a woods road or a barge canal.

*Open space land* means any area of land, including forest land and open space land as defined in state statute § 7-131c—k inclusive, land designated as wetland under state statute § 22a-3 and farmland, the preservation or restriction of the use which would:

1. Maintain and enhance the conservation of natural or scenic resources;
2. Protect natural streams or water supply;
3. Promote conservation of soils, wetland, beaches or tidal marshes;
4. Enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces;
5. Enhance public recreation opportunities;
6. Preserve historic sites; or
7. Promote orderly urban or suburban development.

(Ord. No. 1-97, § 2, 8-19-1997)

**Cross reference—**Definitions generally, chapter I § 1-2 of this code book.

**Sec. 16-203. Establishment and use.**

1. *Established; funding*. There is established an open space fund to be funded by:
2. Fees collected in lieu of open space dedications for subdivision, in accordance with the provisions of state statute § 8-24 and the town subdivision regulations;
3. Voluntary donation;
4. Grants from the federal or state governments, or a private entity for the purpose of purchase or preservation of open space; and
5. Appropriations from the town.
6. *Use of funds*. The open space funds shall be utilized solely for the purchase of land or development rights, as specified in § 16-204.
7. *Acquisition of parcels of land; considerations*. The planning and zoning commission shall consider parcels of land to be purchased at a public hearing and make a recommendation to the town council. In the consideration of the acquisition of a particular parcel of land or certain development rights, the planning and zoning commission may obtain written recommendations from:
8. The board of education as to the educational value of the land.
9. The conservation commission as to the value of the land as for preservation of the natural environment.
10. The parks and recreation commission as to the value of land as for recreational purposes.
11. The historic district commission as to the historical value of the land.
12. Any other agency, committee or organization whose opinion is deemed appropriate.
13. *Purchase of property*. The town council shall decide to utilize the funds to purchase property in accordance with the town charter, state statutes and all other applicable regulations. All purchases of property shall be made from a seller acting on a voluntary basis. These funds shall not be used to condemn land or for any involuntary transaction.

(Ord. No. 1-97, § 3, 8-19-1997)

**Sec. 16-204. Consideration of types of land and types of development rights.**

1. The types of land to be considered for acquisition must be:
2. Land that is recommended for open space or conservation in the plan of development;
3. Land that has recreational value;
4. Land that has significant scenic, topographic, conservation or natural resource value based on the characteristics of the land;
5. Land that has significant historical archeological value based on the character of the land and/or improvement thereon; or
6. Land that may be used for a greenway.
7. The types of development rights to be considered for purchase must be consistent with the general purpose of this part and may include one (1) or more of the following:
8. Development rights which will tend to maintain and enhance the conservation of natural or scenic resources;
9. Development rights which will tend to protect natural topography, streams or water supply;
10. Development rights which will tend to enhance public recreation opportunities;
11. Development rights which will tend to protect historical or archeological sites;
12. Development rights which will tend to promote conservation of agricultural soils, partially prime farmland soil;
13. Development rights which will tend to contribute towards and preservation of agriculture in the town;
14. Development rights which will tend to promote orderly development of the town; or
15. Development rights which will tend to promote certain publicly desirable uses of land, expected at the present time to include agricultural, forest and natural uses.

(Ord. No. 1-97, § 4, 8-19-1997)

**Secs. 16-205—16-210. Reserved.**

**Part K. - Public Health Nursing Agency Fund.**

**Sec. 16-211. Established; title.**

There is established a fund entitled, “Berlin Public Health Nursing Agency Fund.”

(Ord. No. 3-96, § 1, 4-12-1996)

**Sec. 16-212. Use.**

The public health nursing agency fund shall be used for the benefit of the public health nursing service and may be used, but not limited to, such things as patient care equipment, staff education, awards to employees for exemplary performances of duties, and the public health nursing agency annual meeting.

(Ord. No. 3-96, § 2, 4-12-1996)

**Sec. 16-213. Continuation.**

The public health nursing agency fund is to be continued from one (1) fiscal year to the other without being closed out at the end of each fiscal year.

(Ord. No. 3-96, § 3, 4-12-1996)

**Sec. 16-214. Authorization of expenditures.**

Expenditures from the public health nursing agency fund greater than one thousand dollars ($1,000.00) in any given month shall be authorized by a majority vote of the public health nursing service board.

(Ord. No. 3-96, § 4, 4-12-1996)

**Sec. 16-215. Administration.**

The public health nursing agency funds shall be administered by the finance director under the general supervision of the town manager, subject only to the limitations imposed by either the town charter or the state statutes. Expenditures will be processed in an expeditious manner.

(Ord. No. 3-96, § 5, 4-12-1996)

**Sec. 16-216. Accounting procedures.**

An accounting of the public health nursing agency fund shall be provided to the board of directors of the public health nursing service monthly and shall be included in the town comprehensive annual financial report.

(Ord. No. 3-96, § 6, 4-12-1996)

**Secs. 16-217—16-230. Reserved.**

**Part L. - Park and Recreation Capital** a**nd Nonrecurring Expense Fund.[[4]](#footnote-4)**

**Sec. 16-231. Purposes of part**.

The purposes of this part are as follows:

* 1. Establishment of a park and recreation capital and nonrecurring, expense fund.
  2. In order to provide for the acquisition, development, improvement, maintenance and expansion of park and recreation lands, facilities, equipment and recreation programs and to pay any other capital or nonrecurring expenditure incurred for park or recreational purposes in the town, the park and recreation capital and nonrecurring expense fund is established pursuant to state statute § 7-129a.

(Ord. No. 1-86, § 1, 3-26-1986)

**Sec. 16-232. Custody; gifts, loans and conveyances.**

The park and recreational capital and nonrecurring expense fund shall be in the custody of the town treasurer, and there shall be deposited therein all monies received by the town from whatever source and by whatever means, as gifts for park or recreation purposes; all monies received by the town from whatever source and by whatever means, as governmental grants or loans for park or recreational purposes; all monies received by the town from the sale or voluntary or involuntary conveyance of land used for park or recreational purposes; and all monies appropriated to the park and recreational capital and nonrecurring expense fund by the town.

(Ord. No. 1-86, § 2, 3-26-1986)

**Sec. 16-233. Use and management.**

* 1. All or any part of the monies in the park and recreational capital and nonrecurring expense fund shall be lawfully invested, and all income therefrom shall be paid into the fund and become a part thereof. At least annually, the finance director shall submit to the park and recreation commission and to the town council a complete and detailed report of the condition of the fund, which report shall be made a part of the annual comprehensive financial report. All appropriations from this park and recreational capital and nonrecurring expense fund must be for a specific sum plainly designated for each project and must be recommended by the park and recreation commission and approved by the town council and, if such appropriation exceeds the amount permitted to be transferred by the town council by the town charter, such appropriation must also be approved by a duly called town meeting. All authorized appropriations may be used only for:

1. Acquisition, development, improvement, maintenance and expansion of park and recreation lands;
2. Acquisition, erection, installation, maintenance, improvement, and replacement of park or recreation facilities and equipment;
3. Development, establishment and improvement of park or recreation programs;
4. Any other capital or nonrecurring expenditure incurred for park or recreational purposes.
   1. No budget proposed or approved or appropriation made for park or recreational purposes in the town shall be reduced, ratably or otherwise, in consideration of any monies in such park and recreational capital and nonrecurring expense fund.

(Ord. No. 1-86, § 3, 3-26-1986)

**Secs. 16-234—16-250. Reserved.**

**Article 5. - Property Tax Relief for Certain Elderly Homeowners.**

**Sec. 16-251. Establishment of elderly tax freeze program and qualifications.**

A tax freeze program is hereby established pursuant to the provisions of state statutes §§ 12-170v and 12-170w, effective October 1, 2006, and applicable to assessment years commencing on or after October 1, 2006, as follows:

1. Any owner of real property or any tenant for life, or for a term of years liable for property taxes under state statute § 12-48, who meets the qualifications stated in § (2) of this section, shall be entitled to pay the tax levied on such property, calculated in accordance with the provisions of § 16-252 of this article, for the first (1st) year the claim for such tax relief is filed and approved in accordance with the provisions of this section, and such person shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, during each subsequent year that such person meets such qualifications, and the surviving spouse of such owner or tenant qualified in accordance with the requirements pertaining to a surviving spouse in this section, or any owner or tenant possessing a joint interest in such property with such owner at the time of such owner’s death and qualified at such time in accordance with the requirements of this section, shall be entitled to continue to pay the amount of such tax or such lesser amount as may be levied in any year, as it becomes due each year following the death of such owner for as long as such surviving spouse or joint owner or joint tenant is qualified in accordance with the requirements in this section. After the first (1st) year, a claim for such tax relief is filed and approved, application for such tax relief shall be filed biennially on a form prepared for such purpose by the assessor of the town. Any such owner or joint owner or joint tenant who is qualified in accordance with this section and any such surviving spouse or joint tenant surviving upon the death of such owner or tenant, shall be entitled to pay such tax in the amount as provided in § 16-252 of this article, for so long as such owner or tenant or such surviving spouse or joint owner or joint tenant continues to be so qualified.
2. To qualify for the tax relief provided in this section a taxpayer shall meet all the following requirements:
3. On or before December 31 of the calendar year preceding the year in which a claim is filed, the taxpayer must be: (A) seventy (70) years of age or over; (B) the spouse of a person, seventy (70) years of age or over, provided such spouse is domiciled with such person; or (C) sixty-two (62) years of age or over and the surviving spouse of a taxpayer who at the time of such taxpayer’s death had qualified and was entitled to tax relief under this section, provided such surviving spouse was domiciled with such taxpayer at the time of the taxpayer’s death;
4. Occupy such real property as his or her home;
5. Either spouse shall have resided within this state for at least one (1) year before filing the claim under this section; and
6. 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 § 12-170aa of the 2006 supplement to the state statutes, and as is thereafter adjusted annually, evidence of which income shall be submitted to the assessor of the town 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.

(Ord. of 1-8-2008, § 1)

**Sec. 16-252. Calculation of tax freeze benefit.**

1. The tax on the real property for which the benefits under this section are claimed shall be the lower of: The tax due with respect to the homeowner’s residence for the assessment year commencing October 1 of the year immediately preceding the year in which the initial claim for tax relief is made, or the tax due for any subsequent assessment year. This calculated annual tax on the real property shall be known as the “base tax” and shall remain constant for each successive year until the taxpayer transfers, assigns, grants or otherwise conveys said property or until the taxpayer no longer qualifies for the tax freeze benefit in accordance with this article.
2. If title to real property is recorded in the name of the person or the spouse making a claim and qualifying under this section and any other person or persons, the claimant hereunder shall be entitled to pay the claimant’s fractional share of the tax on such property calculated in accordance with the provisions of this section, and such other person or persons shall pay the person’s or persons’ fractional share of the tax without regard for the provisions of this section. For the purposes of this section, a “mobile manufactured home”, as defined in state statute § 12-63a, shall be deemed to be real property.
3. If any person with respect to whom a claim for tax relief in accordance with § 16-251, of this article has been approved for any assessment year transfers, assigns, grants or otherwise conveys subsequent to the first (1st) day of October, but prior to the first (1st) day of August in such assessment year the interest in real property to which such claim for tax relief is related, regardless of whether such transfer, assignment, grant or conveyance is voluntary or involuntary, the amount of such tax relief benefit, determined as the amount by which the tax payable without benefit of this section exceeds the tax payable under the provisions of this section, shall be a pro rata portion of the amount otherwise applicable in such assessment year to be determined by a fraction the numerator of which shall be the number of full months from the first (1st) day of October in such assessment year to the date of such conveyance and the denominator of which shall be twelve (12). If such conveyance occurs in the month of October, the grantor shall be disqualified for such tax relief in such assessment year. The grantee shall be required within a period not exceeding ten (10) days immediately following the date of such conveyance to notify the assessor thereof, or in the absence of such notice, upon determination by the assessor that such transfer, assignment, grant or conveyance has occurred, the 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 such benefit. Upon receipt of such notice from the assessor, the tax collector shall, if such notice is received after the tax due date in the municipality, no later than ten (10) days thereafter mail or hand a bill to the grantee stating the additional amount of tax due as determined by the 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 (30) days after the date such bill is mailed or handed to the grantee and in equal amounts in any remaining, regular installments as the same are due and payable.

(Ord. of 1-8-2008, § 2)

**Sec.16-253. Application procedures.**

1. No claim shall be accepted under § 16-251 of this article, unless the taxpayer or authorized agent of such taxpayer, files an application with the assessor of the town, in such form and manner as the assessor may prescribe, during the period from February 1, to and including, May 15 of any year in which benefits are first claimed, including such information as is necessary to substantiate such claim in accordance with requirements in such application. A taxpayer may make application to the assessor prior to August 15 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 taxpayer shall present to the assessor a copy of such taxpayer’s federal income tax return and the federal income tax return of such taxpayer’s spouse, if filed separately, for such taxpayer’s taxable year ending immediately prior to the submission of the taxpayer’s application, or if not required to file a federal income tax return, such other evidence of qualifying income in respect to such taxable year as the assessor may require. Each such application, together with the federal income tax return and any other information submitted in relation thereto, shall be examined by the assessor and a determination shall be made as to whether the application is approved. Upon determination by the assessor that the applying homeowner is entitled to tax relief in accordance with the provisions of § 16-251 of this article and this section, the assessor shall notify the homeowner and the municipal tax collector of the approval of such application. The municipal tax 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. After a taxpayer’s claim for the first (1st) year has been filed and approved such taxpayer shall file such an application biennially. In respect to such application required after the filing and approval for the first (1st) year the assessor shall notify each such taxpayer concerning application requirements by regular mail not later than February 1 of the assessment year in which such taxpayer is required to reapply, enclosing a copy of the required application form. Such taxpayer may submit such application to the assessor by mail provided it is received by the assessor not later than March 15 in the assessment year with respect to which such tax relief is claimed. Not later than April 1 of such year the assessor shall notify, by certified mail, any such taxpayer for whom such application was not received by said March 15, concerning application requirements and such taxpayer shall submit not later than May 15, such application personally or for reasonable cause, by a person acting on behalf of such taxpayer as approved by the assessor.
2. Any person knowingly making a false application for the purpose of claiming property tax relief under state statute § 223-23, and this section, shall be fined not more than the amount listed in the town fee schedule. Any person who fails to disclose all matters relating thereto or with intent to defraud makes a false statement shall refund to the municipality all tax relief improperly taken.

(Ord. of 1-8-2008, § 3)

**Sec. 16-254. Establishment of lien and interest for unpaid taxes.**

The tax relief provided by the application of this article shall be the deferral of any annual tax increase, if any, above the base tax as calculated in § 16-252, above, for as long as the taxpayer qualifies for such relief pursuant to § 16-251(2), above. The amount of property tax relief realized by a taxpayer each year as a result of the application of this article shall be a lien in favor of the town on the property in the amount of the total tax relief granted, plus interest applicable to the total of unpaid taxes represented by such tax relief, at the same rate of interest as provided by law for the collection of tax liens, provided, however, that interest does not begin to run until one (1) year after the death of the last surviving qualifying taxpayer. Such lien may be recorded, enforced and collected in the same manner and under the same dictates as are provided by law for the collection and enforcement of tax liens. Any such lien shall have a priority in the settlement of such person’s estate.

(Ord. of 1-8-2008, § 4)

**Sec. 16-255. Eligibility for other benefits.**

Any property tax relief granted to any resident of the town in accordance with the provisions of state statute § 223-23 et seq., shall not disqualify such resident with respect to any benefits for which such resident shall be eligible under the provisions of state statutes §§ 12-129b to 12-129d, inclusive, of the 2006 supplement to the state statutes §§ 12-129n and 12-170aa of the 2006 supplement to the state statutes, and any such property tax relief provided under this article shall be in addition to any such benefits for which such resident shall be eligible under said state statutes §§ 12-129b to 12-129d, inclusive, and 12-129n and 12-170aa.

(Ord. of 1-8-2008, § 5)

**Sec. 16-256. Bid Threshold** **for the Purchase of Goods and Services, Criteria for Bid Waivers, and the use of State of Connecticut or Public Purchasing Consortia**

The Town Manager shall execute and oversee all purchases made by the Town or by any board or commission or agent thereof, except as may be specifically provided otherwise in the Town Charter. In executing and overseeing such purchases:

1. The Town Manager shall not, without the prior approval of the Town Council, purchase or contract to purchase if such action involves an expenditure of twenty-five thousand ($25,000.00) dollars or more unless otherwise provided under state law or regulation.
2. With respect to any purchase of twenty-five thousand ($25,000.00) dollars or more, the Town Manager shall invite sealed bids or proposals, giving at least ten (10) days public notice thereof by publication in the form of a legal advertisement appearing in a newspaper having substantial circulation in Berlin.
3. The Town Manager, with Council approval, may waive the requirement for sealed bids if it is deemed to be in the best interest of the Town. The Manager, with Council approval, shall award said purchase or contract to the lowest responsive responsible qualified bidder thereon, or shall reject all bids or proposals. The requirements of this subsection may be waived to the extent permitted by Connecticut law with the approval of the Town Council.
4. Pursuant to Conn. Gen. Stat. section 7-148v, the Town Manager may authorize the purchase of equipment, supplies, materials or services from a person or entity who has a contract to sell such goods or services to the State of Connecticut, other state governments, political subdivisions of the State of Connecticut, nonprofit organizations or public purchasing consortia available through a regionaleducational service center or regional council of governments, in accordance with the provisions of such contract.

(Ord. No. 1-2023 1-3-2023)

State law reference – Requirements for competitive bidding. Purchase from person having contract to sell goods or services. State statute §7-148v.

1. **State law reference—**Levy and collection of taxes, state statute § 12-122 et seq. [↑](#footnote-ref-1)
2. **Cross reference—**Parks and recreation and open spaces, chapter XIII of this code book. [↑](#footnote-ref-2)
3. **Editor’s note—**Ord. No. 09-03, adopted Sept. 23, 2003, repealed part I, which pertained to the animal control agency fund and was derived from Ord. No. 7-99, §§ 1—6, adopted May 25, 1999. [↑](#footnote-ref-3)
4. **Cross reference—**Parks and recreation and open spaces, chapter XIII of this code.

   **State law reference—**Authority to establish fund, state statute § 7-129a. [↑](#footnote-ref-4)