

**TOWN OF SOUTHINGTON  
NOTICE OF PASSAGE**

The following ordinance was passed at a meeting of the Town Council of the Town of Southington on October 10, 2006:

**ORDINANCE PROVIDING TAX STABILIZATION  
FOR ELDERLY HOMEOWNERS**

The Town of Southington hereby enacts tax stabilization for the elderly pursuant to the Connecticut General Statutes for eligible residents of the Town of Southington with the terms and conditions provided herein.

Any person who owns real property in the Town of Southington and is liable for the payment of real property taxes to the Town of Southington shall be entitled to tax stabilization on the annual taxes for such real property for the following fiscal year, provided that all of the following conditions are complied with.

Such person 70 years of age or over by December 31st of the preceding year, and if married, his or her spouse is 62 years of age or over by December 31st of the preceding year and resides with said person; or said person is 62 years of age or over by December 31st of the preceding year and is that surviving spouse of a taxpayer who qualified for tax stabilization under this ordinance at the time of his or her death.

Such person, if married, has an income level of \$37,000 or less based upon gross income and if single, has an income level of \$32,000 or less based upon gross income. Gross income shall include Federal Adjusted Gross Income or the equivalent. Gross income also includes, but is not limited to, wages, lottery winnings, taxable pensions, IRA's, interest, dividends and net rental income. Gross income shall also include Interest from Tax Exempt Government Bonds, Social Security or Railroad Retirement Income with the addition of Medicare premiums and other sources of income including but not limited to Federal Supplemental Security Income, State of Connecticut public assistance payments, General Assistance, Veteran's Pensions, Veteran's Disability Payments and all other sources of income not listed.

Such person has resided at and paid real estate taxes on a residence located in Southington for a period of one year prior to his or her application for tax stabilization and does not owe delinquent taxes to the Town of Southington.

The property for which the exemption is claimed is the house and house lot which is the legal domicile of such person.

**FILING:** The application in a form to be approved by the Tax Assessor and the Town Manager must be filed with the Assessor between February 1st and May 15th for tax stabilization for the next fiscal year.

**APPLICABILITY:** The tax stabilization on real property as provided herein shall apply only to the residence itself, the lot on which the residence is located and improvements on said lot.

TERMINATION: If any person entitled to the tax stabilization pursuant to this article dies, sells or transfers title to the real property on which the tax stabilization is granted, no additional tax stabilization shall be allowed for his or her interest in the property.

PERIODIC REVIEW: Beginning on November 15, 2009 and every November 15th thereafter, the Town Manager and the Finance Director shall prepare a financial impact report pursuant to this ordinance for the Town Council's review.

The amount stabilized shall be determined by the taxes on the Grand List preceding the application period and remain in effect and unchanged until termination of this ordinance occurs or the following:

In the event that under a revaluation, and by applying the current mill rate, the tax owed on a property under this ordinance is less than the stabilized figure granted under this ordinance, then the Assessor shall re-set the stabilized tax at the lower figure.

The invalidity of any word, clause, section or provision of this ordinance shall not affect the validity of any other part, which can be given effect without such invalid part or parts.

This ordinance shall become effective twenty (20) days after publication.

Dated at Southington, Connecticut on October 11, 2006.

TOWN OF SOUTHINGTON

John Weichsel  
Town Manager