

## **Section 12 - TAXATION**

### **ORDINANCE PERTAINING TO ELIMINATION OF BOARD OF ASSESSORS AND APPOINTMENT OF PART-TIME ASSESSOR**

RESOLVED, that the present Board of Assessors of the Town of Deep River be eliminated and a part-time assessor be appointed as follows:

- (a) In accordance with Section 9-198 of the Connecticut General Statutes the Board of Assessors of the Town of Deep River shall be eliminated as of June 30, 1979, and the terms of the members of the present Board of Assessors shall expire June 30, 1979.
- (b) The Board of Selectmen shall appoint a qualified part-time assessor, who shall perform the statutory duties of the assessor. Said appointment shall be for not less than one but not more than three (3) years and shall be made on or before July 1, 1979. Compensation for said assessor shall be within the limits of the appropriation therefor.
- (c) The assessor may engage clerical and other assistance within the limits of the appropriation therefor.

March 5, 1979.  
Vol. 7 Pg. 10

### **ORDINANCE PERTAINING TO EXEMPTION OF SOLAR ENERGY HEATING OR COOLING SYSTEMS**

BE IT RESOLVED that Solar Energy Heating and Cooling Systems as defined in Section 12-81(56)(b) of the Connecticut General Statutes Revised 1958 as amended be exempt from taxation for the time period, to the extent provided and under the conditions set forth in Section 12-81(56) of the Connecticut General Statutes Revised 1958 as amended.

October 31, 1977  
Vol. 6 Pg. 248

### **ORDINANCE PERTAINING TO EXEMPTION OF SOLAR ENERGY ELECTRICITY GENERATING SYSTEMS**

RESOLVED: That Solar Energy Electricity Generating Systems as defined in Section 12-81(57) (a) of the Connecticut General Statutes Revised 1958 as amended be exempt from taxation for the time period, to the extent provided and under the conditions set forth in Section 12-81(57) of the Connecticut General Statutes Revised 1958 as amended.

November 2, 1978  
Vol. 7 Pg. 8

## **MOTOR VEHICLE AND PROPERTY TAXES**

\*BE IT RESOLVED that Real Estate and Personal Property Taxes in excess of \$100.00 shall be due and payable in two installments, July 1 and January 1; all Motor Vehicle Taxes are due and payable in one installment July 1, subject to the provisions of Connecticut General Statutes Sec. 7-383. \*NOTE: Per Town Attorney vote to create the ordinance was contradictory to C.G.S. 12-142. Must vote on this each year.

May 21, 1984  
Vol. 7 Pg. 76

### **ORDINANCE EXEMPTING CERTAIN AMBULANCE-TYPE MOTOR VEHICLES FROM PROPERTY TAX ASSESSMENT**

Any ambulance-type motor vehicles which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicles used to transport any such individual for payment, shall be exempt from personal property taxation as set forth in Section 12-81c of the Connecticut General Statutes.

February 9, 1988.  
Vol. 7 Pg. 115

### **ADDITIONAL TAX EXEMPTION FOR VETERANS**

RESOLVED: To adopt an act to allow certain veterans an additional exemption from property tax (Public Act 82-318).

August 23, 1982  
Vol. 7 Pg. 59

*History: Public Act 82-318 now known as C.G.S. 12-81f.*

### **EXEMPTION FOR DEEP RIVER AMBULANCE ASSOCIATION, INC.**

RESOLVED: To exempt from taxation any property, real or personal, including motor vehicles, owned by the Deep River Ambulance Association, Inc., commencing with the Grand List of October 1, 2000, and all years subsequent.

May 3, 2001  
Vol. 8 Pg. 107

### **AN ORDINANCE REGARDING FEES DUE FOR MOTOR VEHICLE TAX DELINQUENCIES**

BE IT RESOLVED, pursuant to the authority granted by Connecticut General Statutes 12-146 as amended by Section 58 of Public Act 03-06 (June Special Session), the Tax Collector shall receive from each taxpayer whose motor vehicle taxes were delinquent and whose delinquency was reported to the Commissioner of Motor Vehicles pursuant to Connecticut General Statutes 14-33, a fee of \$5.00 for each such reported delinquency, in addition to the delinquent taxes and all interest thereon.

December 23, 2003  
Vol. 8 pg. 202

### **EXEMPTION FOR FIRST CONGREGATIONAL CHURCH OF DEEP RIVER**

RESOLVED: To exempt from taxation vacant real property owned by the First Congregational Church of Deep River which borders Main Street and Union Street and runs parallel with Church Street, provided such property is

actually and exclusively used for the purposes of such nonprofit organization, commencing with the Grand List of October 1, 2003, and all years subsequent. Such property is identified as Map 57, Lot 86 on the Assessor's records and contains 1.32 acres, more particularly described in Volume 60, Page 473 of the Deep River Land Records.

April 13, 2004

Vol. 8 pg. 213

## **VOLUNTEER FIREFIGHTER AND AMBULANCE PERSONNEL TAX ABATEMENT ORDINANCE**

Under the authority granted by Connecticut General Statutes Section 12-81w, the Town of Deep River establishes a program to provide property tax relief for individuals who volunteer their services as firefighters or ambulance personnel to the Town of Deep River and who meet the criteria set forth herein. Such tax relief shall provide an abatement of up to one thousand dollars (\$1,000.00) in property taxes due for any fiscal year as follows:

1. Eligibility Criteria: Individuals shall meet all of the following criteria for the full calendar year which includes the assessment date:
  - a. Be and remain an active member in good standing of the Deep River Volunteer Fire Department or a regular active member in good standing of the Deep River Ambulance Corps;
  - b. Be and remain a resident of the Town of Deep River;
  - c. Be and remain the owner of, either solely or in conjunction with a spouse, real or personal property in the Town of Deep River;
  - d. Have real and/or personal property taxes due the Town of Deep River paid no later than the date on which interest for late payment begins to accrue. Even if otherwise eligible under the terms of this ordinance, the abatement hereunder shall not apply to any portion of any tax bill which is delinquent.
  - e. With respect to members of the Deep River Volunteer Fire Department:
    1. Be and continue to meet the eligibility requirements for the Department's Pension Plan as of 10/26/04; and
    2. Not have earned points for any activity for which the member is compensated.
  - f. With respect to members of the Deep River Ambulance Corps:
    1. Fulfill a minimum of three twelve-hour shifts, or the equivalent;
    2. Attend at least fifty percent (50%) of the regular crew meetings and training drills during the calendar year as set forth in the Standard Operating Guidelines of the Deep River Ambulance Association, Inc.
    3. Receive no compensation for any of the activities which fulfill the above eligibility requirements.
  - g. In the event that there is any amendment to the Fire Department's Pension Plan eligibility or to the Deep River Ambulance Association's Standard Operating Guidelines which could result in an increase in the number of individuals eligible for tax abatement under this ordinance, said amendment shall not be effective as to this ordinance until its fiscal impact is considered and approved by both the Deep River Board of Selectmen and the Deep River Board of Finance. The Fire Department or Ambulance Association shall provide any requested information to either Board as to the potential fiscal impact of the amendment prior to their decision-making. Nothing herein shall guarantee that this ordinance shall apply to any individual who becomes eligible only as a result of amendments with effective dates after the initial adoption of this ordinance.
2. The amount of tax abatement will depend on the number of individuals meeting all eligibility criteria set forth in (1) above and the appropriation made for this purpose each year by the legislative body:

- a. Individuals meeting all criteria for periods of one (1) full year shall be entitled to receive a property tax abatement of up to \$1,000.00 per year.
  - b. The actual amount of the tax abatement shall be the amount appropriated for this purpose divided by the number of individuals certified by the First Selectman or the Board of Selectmen as set forth in (4) below and as limited by (d) and (e) of the Section. Any unused appropriation shall be returned to the general fund or appropriated for other purposes through the Board of Finance.
  - c. Eligibility criteria must continue to be met each year in order to receive an abatement in the year following.
  - d. A member's abatement shall be no greater in any year than the tax owed to the Town of Deep River. Said abatement shall not be carried over from one tax year to another.
  - e. If the property is transferred during the year following the assessment of that property, the abatement shall be prorated for the balance of the assessment year.
3. The first implementation of this program shall be for the property tax assessment year of October 1, 2004.
4. The Chairman of the Incentive Committee of the Deep River Volunteer Fire Department, the Crew Chief of the Deep River Ambulance Association, Inc., and a member of the Board of Selectmen appointed each year for this purpose by the First Selectman, shall meet in February of each year to certify those persons who have met the eligibility requirements set forth in (1) above by delivering a list signed by them to the First Selectman on or before March 1<sup>st</sup> with regard to the calendar year just concluded. The First Selectman shall promptly forward the list to the Tax Collector unless he or she shall have cause to dispute any such person's eligibility, in which case the First Selectman shall deliver only those names which are undisputed. Any dispute shall be resolved by vote of the Board of Selectmen in consultation with the respective department chief, including an opportunity afforded to the person affected to make a presentation to the Board. Upon resolution of the dispute, the name (s) of any additional eligible individuals shall be forwarded to the Tax Collector. Determination of eligibility by vote of the Board of Selectmen shall be final.
5. Upon receipt of the list as set forth above, the Tax Collector will review the tax assessment records of each eligible individual and shall apply an abatement to the bill which is to be sent out for the Grand List just completed so as to reduce the individual's real or personal property tax liability for that list by the amount set forth in (2) above. The abatement shall apply first against real property and the balance against personal property, if necessary. Any unused abatement for the year may be applied against any supplemental bill which relates to that assessment year only.

November 23, 2004  
Vol. 8 Pg. 233

## **ORDINANCE--TOWN OF DEEP RIVER**

Effective for Grand List: October 1, 2007 to October 1, 2010

Optional Property Tax Relief for Certain Homeowners Age 65 or over or Permanently and Totally Disabled  
Pursuant to Connecticut General Statutes 12-129n

The Town of Deep River hereby establishes a Supplemental Property Tax Relief Program for elderly and permanently disabled residents in accordance with the authority granted in and subject to the limitations of Connecticut General Statutes 12-129n, and subject to the further limitations enumerated herein:

1. Both (i) Any individual, married couple or partners in a civil union who apply for and qualify for property relief benefits from the State of Connecticut in accordance with Sections 12-129b to 129d, inclusive and Section 12-170aa of the Connecticut General Statutes (hereinafter "The State Programs") and who meet the requirements set forth in

Section 12-129n(a) and this ordinance, may apply for and qualify for an additional property tax reduction equal to 50% of the reduction received pursuant to The State Programs, subject to the following:

And (ii) Any individual, married couple or partners in a civil union who, if he, she or they applied for property relief benefits from the State of Connecticut in accordance with The State Programs would qualify for said benefits but for the fact that his, her or their income exceeds the limits established under The State Programs, but whose income is within the limit set forth in subparagraph (d) (2) below, and who meet the requirements set forth in Section 12-129n(a) and this ordinance, may apply for and qualify for an additional property tax reduction equal to 50% of the smallest reduction received pursuant to The State Programs, subject to the following:

a. Any surviving spouse of a homeowner who was approved for the program provided in this section prior to his or her death, shall not be eligible for the additional tax reduction provided herein unless such surviving spouse shall have attained the age of at least sixty (60) at the time of his or her spouse's death.

b. At the time of application, such person(s) shall have owned and resided in a principal residence located in the Town of Deep River for a continuous period of five (5) years and shall have paid real estate taxes on a principal residence to the Town of Deep River for a period of five (5) years. A surviving spouse is not required to have had an ownership interest in the property prior to the applicant's death, but must be the record owner of the property within 12 months thereafter and meet the other requirements set forth in this ordinance.

c. The additional tax reduction provided in this program, together with the tax relief benefit provided in The State Programs, shall not exceed seventy-five percent (75%) of the total amount of real property tax which would otherwise have been assessed against the applicant(s), but for the state and local programs referenced herein.

d. (1.) Any such applicant(s) described in (1)(i) above shall meet the qualifying income limitations established annually by the State of Connecticut for the Elderly and Totally Disabled Tax Relief Program as administered by the State.

(2.) Any such applicant(s) described in (1)(ii) above shall have individually, if unmarried, or jointly if married or a partner in a civil union, no more than \$45,000.00 combined total annual gross income (including Social Security benefits and non-taxable income), during the calendar year preceding the filing of his or her application. "Annual gross income" for purposes of this ordinance shall be established by the presentation to the Assessor of the applicant's federal income tax return, signed under penalty of perjury, whether filed or unfiled, and by the addition of the amounts properly entered on lines 7, 8a, 8b, 9a, 10 through 14, 15a, 16a, 17, 18, 19, 20a and 21 thereon (referring to the lines on 2007 Form 1040 and comparable lines on subsequent forms). If the applicant's spouse files separately and in cases of partners in civil union, both tax returns shall be presented and the totals combined. The Assessor may request any other documentation he or she may deem necessary to verify income and shall have the final determination as to whether or not the income limit has been met.

e. The additional property tax reduction provided in this ordinance shall apply only to the fractional interest in the principal residence actually owned by the qualified applicant(s).

f. In addition, all taxes (real and personal) due and payable to the Town of Deep River must be paid and not in arrears as of January 31st of the preceding Grant List in order to be eligible and to maintain eligibility under this ordinance.

2. Any such additional tax reduction provided in this ordinance shall not disqualify any individual, married couple or partners in a civil union with respect to any benefits for which he, she or they might be eligible under The State Programs.

3. For the Grand List of October 1, 2007 and thereafter for all years during which this ordinance shall be in effect, the additional tax reduction provided herein shall be applied to both payment installments in the same manner that the tax relief benefit is provided under The State Programs.

4. The total tax benefits granted under this ordinance in any tax year shall not exceed the sum of \$50,000.00 or the limitation set forth in Section 12-129n(c), whichever is smaller. If such a cap is exceeded, all benefits otherwise to be received hereunder shall be proportionately reduced to meet the cap.

5. Both occupancy and ownership of the principal residence in the Town of Deep River shall be a continuing obligation and requirement of receiving benefits under this ordinance. The Assessor shall prorate the benefit for the period the requirements are met and reinstate the full tax amount for the period when the requirements are not met.

6. A resident property owner, or his or her authorized agent, believing that he or she is entitled to tax relief under this program shall complete an application form in person, in the Deep River Assessor's Office between February 1st and May 15th. The Assessor shall determine all filing requirements and shall administer the program as an adjunct to The State Programs, following, where appropriate, the same administrative procedures. The Assessor may require the filing of additional information to establish ownership, residency and occupancy requirements to his or her satisfaction. Any person aggrieved by the decision of the Assessor may appeal to the Board of Assessment Appeals in accordance with the provisions of Section 12-111 and 12-112 of the Connecticut General Statutes.

7. Unless reapproved and extended by the legislative body of the Town of Deep River, this ordinance shall expire automatically for Grand List years after 2010. It may also be rescinded or amended by the legislative body on recommendation of the Board of Finance without complying with the requirements of Section 12-129n(b) of the Connecticut General Statutes applicable to the ordinance's initial approval.

Adopted February 12, 2008 - Effective Feb. 29, 2008 - Vol. 8 Pg. 336-339

On April 12, 2011 the Board of Selectmen voted to extend the life of this ordinance through the Grand List year ending October 1, 2013- Vol. 8 Pg. 415.

On June 20, 2016 this ordinance was updated and approved at a Special Town Meeting to be in effect from October 1, 2016 to September 30, 2019- Vol. 9 Pg. 56

On June 11, 2019 this ordinance was updated and approved at a Special Town Meeting to be in effect from October 1, 2019 to September 30, 2022- Vol. 9, Pg. 131

On June 13, 2023 this ordinance was updated and approved at a Special Town Meeting to be in effect from October 1, 2023 to September 30, 2026- Vol. 9, Pg. 222