

Grand List Year _____

Applicable interest rate _____

TOWN OF BROOKFIELD
APPLICATION FOR ELDERLY HOMEOWNER TAX DEFERRAL PROGRAM

Under ordinance approved at Town Meeting February 17, 1977, Revised May 27, 2009

NAME (Last)	(First)	(Middle Initial)	DATE OF BIRTH
SPOUSE (Last)	(First)	(Middle Initial)	DATE OF BIRTH
PROPERTY ADDRESS (Property on which you are applying)			TELEPHONE

1. Is the property described above your HOME ADDRESS, considered to be your legal domicile and occupied by yourself for 183 days of the year?
YES ____ **NO** ____
2. Have you resided in and paid real estate taxes on a property in Brookfield for 5 years prior to your application?
YES ____ **NO** ____
3. Were you 65 years of age or over by December 31st of the prior year, or the surviving spouse, 60 years of age or over, of a taxpayer qualified for tax credit at the time of his or her death?
YES ____ **NO** ____
4. Do you share ownership of this property with anyone other than your spouse?
YES ____ **NO** ____ (If YES list names of other owners) _____

§197-27 Taxation Conditions for Eligibility

Any person who owns real property in the Town of Brookfield or is liable for the payment of taxes thereon, pursuant to Section 12-48 of the Connecticut General Statutes, and who occupies the property as a principal residence shall be entitled to defer a portion of the real property tax on said residence remaining due after the application of all municipal and state real property tax credits, provided the following conditions are complied with:

- A. Such person is sixty-five (65) years of age or over at the close of the previous calendar year, or his or her spouse is sixty-five (65) years of age or over at the close of the previous calendar year and resides with such person, or such person is sixty (60) years of age or over and the surviving spouse of a taxpayer qualified for tax relief under this section at the time of his or her death.
- B. Such person must have a principal residence located in Brookfield and must have paid taxes in Brookfield for five (5) years immediately preceding his or her receipt of tax benefits hereunder.
- C. The property for which the tax deferral is claimed must be the primary legal residence of such person and occupied more than one hundred eighty-three (183) days of each calendar year.
- D. An initial application must be filed with the Assessor no later than the date the first payment is due of the real estate tax bill. Subsequent applications to continue to receive said tax credit must be filed annually with the Assessor between February 1 and May 15 of each year.
- E. No property tax relief authorized hereunder shall be given under this section to any persons who owe delinquent taxes to the Town of Brookfield. The applicant shall submit a certificate from the tax collector to the effect that no such delinquent taxes are owed.

Owner Name: _____

Property Address: _____

§197-29 Taxation Determination of Amount of Deferral

TO BE COMPLETED BY ASSESSOR

$$\left(\frac{\text{Median Assessment}}{\text{Mill Rate}} \right) \times 45\% = \text{Total Deferral}$$

§197-30 Taxation Disposition of Deferral

A. The Town of Brookfield shall establish on each property that is subject to tax deferral hereunder in the amount of the relief granted, together with interest at a rate equal to the Bond Buyer's Twenty Year Bond Index Average as of January 1 of each calendar year. Said lien shall have a priority in the settlement of the taxpayer's estate. Each subsequent annual deferral shall accrue simple annual interest at a rate equal to the said interest rate as of January 1 of the respective calendar year

B. Each tax deferral granted in accordance with the provisions of this section shall terminate upon death of the taxpayer or upon the transfer, assignment, grant or conveyance of the property subject to the tax deferral hereunder. Upon such termination the taxpayer or the taxpayer's estate shall reimburse the Town for the full amount of the taxes deferred hereunder together with accrued interest.

Declaration of Tax Deferral Program

OWNER:

I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief that this is a true statement.

Owner's

Signature _____

Owner's Signature (print owner's name on line below)

Dated _____

Print or type owner's name

AUTHORIZED AGENT:

I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge to file a proper declaration for him.

Agent's

Signature _____

Agent's Signature (print agent's name on line below)

Dated _____

Print or type owner's name

Witness of agents sworn statement:

Subscribed and sworn to before me _____

Dated _____

(Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court)