



TOWN OF GRANBY

MEMORANDUM

DATE: May 13, 2025

TO: The Granby Board of Selectman

FROM: Mike Walsh, Granby Town Manager 

REGARDING: Elderly & Disabled Persons Exemption Filing Change to Biannually

Background

There exists an ordinance 156.1 – 156.6 (copy attached) that provides an exemption for Elderly and Disabled Persons. Currently, the process to file for such exemption occurs annually between February 15th and May 15th.

Related to this exemption process, please see the attached e-mail communication from Sue Altieri, the Town's Assessor. Based on her recommendation, we'd like to amend the existing ordinance to change the annual filing period to biannually, or every other year.

We believe this change will better streamline the process, and is in the best interest of the filers and the town and better aligns the process with the State reporting cycle.

Next Steps

If the Board of Selectmen agree to this change, Charter Section 4.5 details the process to change an ordinance which includes setting a public hearing with 10 days notice by placing a newspaper advertisement, and after BOS approval, another legal advertisement shall be placed in the newspaper detailing the change with the change effective 20 days after such publication.

The following motion is needed to begin the process to change the ordinance.

PROPOSED MOTION:

I move that the Board of Selectmen shall set a Public Hearing for 6:45 p.m. on June 16, 2025 to hear public comment on the proposal to move the annual filing cycle for the Elderly Tax Exemption Program to biannually, or every other year, as administered by the Town's Assessor.

I will be on hand at the meeting to answer any questions you may have on this transaction.

Local Elderly / Bi-Annual Filing

From Sue Altieri <sjaltieri@granby-ct.gov>
Date Fri 4/25/2025 10:15 AM
To Mike Walsh <mwash@granby-ct.gov>

Hi Mike,

As a follow up to our conversations regarding aligning the Local Elderly/Totally Disabled with the State Elderly/Totally Disabled and Bi-annual Filing Requirements.

As a background the Assessor's Office receives, reviews, and implements over 295 elderly applications between February 1st and May 15th every year. The State Elderly program requires a Bi-Annual Filing and there are approximately 120 residents on this program, and it's broken up of about 60 applicants a year. On the other hand, the Town's Local Elderly Option has approximately 175 residents eligible for the program and these applications must be filed annually. The State Statutes for the State Elderly filing of applications are required on a Bi-Annual Basis while our Local Elderly Ordinance requires an annual filing, thus creating an extra burden on our Elderly citizens and an extra cost to the Town due to the additional mailing requirements. I'm asking that the Local Elderly Ordinance be changed and adopted to match and coincide with the State Requirements to file an application on a Bi-Annual Basis. It would be more convenient for our Elderly Citizens, more uniform, efficient, and cost effective. The Assessor's Office, by Statute, is required to mail and notify everyone on the program in the beginning of February and then again, send out a 2nd, certified mailing and letter in the middle of April. A Bi-Annual filing for the Local Ordinance would also be a cost savings to the Town, cutting down on the required yearly mailings and be more efficient.

Thanks,

Susan Altieri, CCMA II, CRA
Assessor
Granby Town Hall
15 North Granby Road
Granby, Connecticut 06035
(860) 844-5312
www.granby-ct.gov

TOWN OF GRANBY

Office Hours:

Monday - Wednesday 8:00 am - 4:00 pm

Thursday 8:00 am - 6:00 pm || Friday 8:00 am - 12:30 pm

Chapter 156

TAXATION

[HISTORY: Adopted by the Board of Selectmen of the Town of Granby as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

Payment of taxes — See Ch. 159.

ARTICLE I

Exemption for Elderly and Disabled Persons

[Adopted 11-16-1987; amended in its entirety 4-15-1991]

§ 156-1. Purpose.¹

The purpose of this article is to provide property tax relief for residence property of the elderly and totally disabled to supplement the amount provided by the State of Connecticut in accordance with C.G.S. §§ 12-129b to 12-129d, inclusive, and §§ 12-170aa to 12-170cc, inclusive.

§ 156-2. Qualifications.

Any person who owns real property located in the Town of Granby or who is liable for the payment of taxes thereon under C.G.S. § 12-48 and occupies that property as his or her principal residence shall be entitled to tax relief in accordance with this article, provided:

A. Age or disability requirement.

- (1) Such person is 65 years of age or over; or whose spouse, living with him or her, is 65 years of age or over; or who is 60 years of age or over and the surviving spouse of a taxpayer qualified for relief under this article at the time of his or her death; or
- (2) Such person is under 65 years of age and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security; or has not been engaged in employment covered by social security and accordingly has not qualified for benefits thereunder, but has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teachers' retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.

¹. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

- B. Such person or spouse has been a real property taxpayer of Granby for one year immediately preceding the receipt of tax benefits.
- C. The property for which tax relief is claimed is the principal residence of such person.

§ 156-3. Application.

- A. An application must be filed with the Granby Assessor annually not earlier than February 15 or later than May 15 to obtain property tax relief under this article for taxes assessed on the list of October 1 of the preceding calendar year.
- B. Prior to filing an application in accordance with this article, an application for tax relief under any state statute for which such person is eligible must be filed. If such person is not eligible for tax relief under any state statute, he or she must certify his or her ineligibility, under oath, on a form acceptable to the Assessor.

§ 156-4. Form and amount of tax relief.

- A. The amount of tax relief granted hereunder shall be that percentage of the tax due corresponding to the applicable qualifying income shown on the schedule hereto attached and incorporated herein. "Qualifying income" means total adjusted gross income for purposes of the federal income tax plus any other income not included in such adjusted gross income in the calendar year ending immediately preceding the date of the application for benefits under this article, except that, for any taxpayer born before 1910 who had qualified for the state Freeze Program but has been disqualified therefrom, "qualifying income" shall mean total taxable income for purposes of the federal income tax plus any other income not included in such taxable income in such calendar year. The amounts of qualifying income shown on the schedule hereto attached and incorporated herein shall be adjusted annually in a uniform manner to reflect the annual inflation adjustment in social security income as determined by the Secretary of the Office of Policy and Management pursuant to C.G.S. § 12-170aa(b)(2).
- B. Notwithstanding any provision herein to the contrary, no tax relief under this article shall be in an amount which, combined with any tax relief for which the taxpayer may be eligible in accordance with C.G.S. §§ 12-129b to 12-129d, inclusive, and 12-170aa, exceeds in the aggregate 75% of the property tax for which such taxpayer would be liable but for the benefits under this article and any of the foregoing sections of the Connecticut General Statutes.²

§ 156-5. Death of taxpayer.

- A. If any person entitled to the tax credit pursuant to this article dies prior to June 15, unless his or her spouse is otherwise qualified, no tax credit shall be given for the next fiscal year. If such person dies on or after June 15, the tax credit for which such person applied prior to this death shall be granted, but no additional tax credit

². Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

shall be allowed for his or her interest in the property for any fiscal years thereafter, unless his or her spouse is otherwise qualified.

- B. If any person entitled to the tax credit pursuant to this article sells the property on which the tax credit is granted, no additional tax credit shall be allowed for his or her interest in the property for any fiscal years commencing after the date of the sale of the property, and provided further that the purchaser of such property shall pay the Town a prorated share of the tax credit as provided by § 12-81a of the Connecticut General Statutes.

§ 156-6. Deferral as further relief for certain taxpayers.

- A. In addition to tax relief under § 156-4 of this article, a person qualified under § 156-2 of this article who has owned and occupied the property for which the tax relief is claimed as his or her residence for a minimum continuous period of five years preceding the date of his or her application in accordance with § 156-3 of this article, may be granted a deferral of the payment of that portion of the tax levied against the property calculated in accordance with Subsection B hereof until the earlier of his or her death or the sale or transfer of the property except as otherwise provided in Subsection C hereof. Taxes so deferred, together with interest at the rate of 0.75% per month shall constitute a lien on the property until such deferred taxes become due. Interest on such taxes once due until they are paid shall be at the rate provided in the General Statutes for interest on delinquent municipal real property taxes generally.
- B. The amount of tax which may be deferred hereunder is that amount due from the taxpayer which exceeds the amount due from the taxpayer on the assessment list immediately preceding the assessment list on which he or she first qualified for relief hereunder except that no taxes deferred hereunder shall be in an amount which, combined with any tax relief for which the taxpayer may be eligible in accordance with C.G.S. §§ 1-129b to 12-129d, inclusive, and 12-170aa, and § 156-4 of this article, exceeds in the aggregate 75% of the property tax for which such taxpayer would be liable but for the benefits under this article and any of the foregoing sections of the Connecticut General Statutes.³
- C. Notwithstanding any provision herein to the contrary, the failure of the taxpayer to pay any taxes actually due when they are required to be paid shall render all taxes deferred hereunder, together with interest thereon, immediately due and payable.
- D. Notwithstanding any provision herein to the contrary, no taxpayer whose qualifying income, as defined in § 156-4 of this article, is 15 times the actual taxes due from him or her or more in any year shall be eligible for the deferral of any taxes in that year.

ARTICLE II
Exemption for Ambulance-Type Vehicles
[Adopted 4-30-1990]

³. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).