

TOWN OF MONTVILLE

NOTICE OF ADOPTION OF ORDINANCE

Notice is hereby given that the Town Council of the Town of Montville, at a regular meeting held February 11, 2019 adopted the following Ordinance.

ORDINANCE NO. 2019-01

ORDINANCE TO PROVIDE AN EXEMPTION FROM PROPERTY TAX FOR GOLD STAR PARENTS AND SPOUSES PURSUANT TO THE PROVISIONS OF PUBLIC ACT NO. 17-65

THE TOWN OF MONTVILLE HEREBY ORDAINS:

SECTION I . Pursuant to the provisions of Connecticut Public Act No. 17-65, any parent whose child was killed in action, or the surviving spouse of any person who was killed in action, while performing active military duty with the armed forces, as defined in subsection (a) of section 27-103 of the General Statutes, which parent or surviving spouse is a resident of the Town of Montville, shall be entitled to an exemption to be applied to the assessed value of property in an amount of up to \$10,000 effective as of the assessment year commencing October 1, 2019 or in an amount up to ten (10%) percent of the assessed value, whichever is the lesser, provided the qualifying income of such surviving parent or spouse does not exceed the maximum amount applicable to an unmarried person as provided in section 12-81 of the General Statutes, plus twenty five thousand dollars.

SECTION 2 - A) If both parents of any such child killed in action while performing active military duty with the armed forces are domiciled together, only one such parent shall be entitled to an exemption from the property tax provided for under this section.

B) The exemption provided for under this section shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under section 12-81 of the General Statutes. No such eligible parent or surviving spouse entitled exemption under section 12-81f or 12-81g of the General Statutes in this section shall receive more than one exemption.

SECTION 3 A) Any parent whose child was killed in action, or the surviving spouse of a person killed in action, while performing active military duty with the armed forces and who claim an exemption from taxation under this section shall give notice to the Town Clerk of the Town of Montville that he or she is entitled to such an exemption and as set forth in Public Act 17-65, as amended.

B) Any such parent or surviving spouse submitting a claim for such an exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which

application shall include at least two (2) affidavits of disinterested persons showing that the deceased child or person was performing such active military duty, that such deceased child or person was killed in action while performing such active military duty and relationship of such deceased child of such parent, or such deceased person to such surviving spouse, providing the assessor may require such parent or surviving spouse to be examined by the assessor under oath concerning such facts. Each such application shall include a copy of such parents or surviving spouses federal income tax return, or in the event such a return is not filed such evidence relating to income as may be required by the assessor, for the tax year of such parent or surviving spouse ending immediately prior to the assessment date with respect to which such exemption is claimed.

SECTION 4 - This Ordinance shall become effective thirty (30) days after its adoption.

Dated at Montville Connecticut this 12th day of February, 2019.

Katie Sandberg, Montville Town Clerk