

OFFICE OF THE
FIRST SELECTMAN

Telephone (203) 563-0100
Fax (203) 563-0299

Email to: lynne.vanderslice@wiltonct.org



Lynne A. Vanderslice
First Selectwoman

David K. Clune
Second Selectman

Lori A. Bufano
Selectwoman

Joshua S. Cole
Selectman

Deborah McFadden
Selectwoman

TOWN HALL
238 Danbury Road
Wilton, CT 06897

**BOARD OF SELECTMEN
PUBLIC HEARING
Monday August 12, 2019 at 8:00 PM
Meeting Room B, Town Hall**

Gold Star Parent and Spouse Tax Relief Ordinance

PRESENT: First Selectman Lynne Vanderslice, David Clune, Lori Bufano, Joshua Cole, Deborah McFadden

OTHERS: Members of the Press and Members of the Public

A. Call to Order

Ms. Vanderslice called the meeting to order at 8:00 PM.

B. Reading of Legal Notice

Ms. Vanderslice read the attached Legal Notice.

C. Public Comment

Ms. Vanderslice opened the floor to public comment.

Chauncey Johnstone of Tory Place spoke in support of the ordinance.

Don Hazzard – past commander of Post 86 American Legion spoke in support of the ordinance.

D. Adjourn

After public comments, Ms. Vanderslice asked for a motion to adjourn the hearing.

Motion made by Ms. McFadden to adjourn the hearing at 8:10 PM. Motion seconded by Ms. Bufano and carried 5-0.

Jacqueline Rochester
Recording Secretary
Taken from Video

LEGAL NOTICE

Pursuant to Sec. C-24(A) of the Town Charter, the Wilton Board of Selectmen will hold a public hearing on Monday, August 12, 2019 at 8:00 pm in Meeting Room B at the Wilton Town Hall to hear public comment on the proposed Gold Star Parent and Spouse Tax Relief ordinance.

A summary of the proposed ordinance is as follows: Effective for assessment years commencing on or after October 1, 2019, upon application to the Assessor, any parent whose child was killed in action, or the surviving spouse of a 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 Connecticut General Statutes, which parent or surviving spouse is a resident of the Town of Wilton, shall be entitled to an exemption from property tax in the amount of ten percent (10%) of the assessed value of any such eligible parent's or surviving spouse's property, provided that such parent's or surviving spouse's qualifying income does not exceed the maximum income amount as provided under Connecticut General Statutes § 12-81/ plus \$25,000. The exemption shall be applied to the assessed value of any such eligible parent's or surviving spouse's property.

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 property tax provided for under this section.

A copy of this notice and full text of the proposed Gold Star Parent and Spouse Tax Relief ordinance is on file in the office of the Wilton Town Clerk and may be inspected between 8:30 a.m. and 4:30 p.m. on normal business days. A copy is also available on the Town of Wilton's web site: <http://www.wiltonct.org>

Lynne A. Vanderslice, First Selectwoman

Publish in 8/01/19 edition of Wilton Bulletin

Full Text-Draft Gold Star Parent and Spouse Tax Relief Ordinance

(a) Effective for assessment years commencing on or after October 1, 2019, upon application, as set forth in Subsection (e) of this section, to the Assessor, any parent whose child was killed in action, or the surviving spouse of a 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 Connecticut General Statutes, which parent or surviving spouse is a resident of the Town of Wilton, shall be entitled to an exemption from property tax in the amount of ten percent (10%) of the assessed value of any such eligible parent's or surviving spouse's property, provided that such parent's or surviving spouse's qualifying income does not exceed the maximum income amount as provided under Connecticut General Statutes § 12-81f plus \$25,000. The exemption shall be applied to the assessed value of any such eligible parent's or surviving spouse's property.

(b) 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 property tax provided for under this section.

(c) 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 Connecticut General Statutes. No such eligible parent or surviving spouse entitled to exemption under Section 12-81f or 12-81g of the Connecticut General Statutes and this section shall receive more than one such exemption.

(d) Any parent whose child was killed in action or the surviving spouse of a person who was killed in action while performing active military duty with the armed forces and who claims an exemption from taxation under this section shall give notice to the Town Clerk that he or she is entitled to such exemption.

(e) Any such parent or surviving spouse submitting a claim for such 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 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 the relationship of such deceased child to such parent, or such deceased person to such surviving spouse, provided that the Assessor may further require such parent or surviving spouse to be examined by such Assessor under oath concerning such facts. Each such application shall include a copy of such parent's or surviving spouse's federal income tax return or, in the event such a return is not filed, such evidence related 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. The Town Clerk shall record each such affidavit in full and shall list the name of such parent or surviving spouse claimant, and such service shall be performed by the Town Clerk without remuneration. No Assessor, Board of Assessment Appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of the Town Clerk. When any such parent or surviving spouse has filed for such exemption and received approval for the first time, such parent or surviving spouse shall be required to file for such exemption biennially thereafter, subject to the provisions of Subsection (h) of this section.

(f) The Assessor shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the Town Clerk's office, and shall be prima facie evidence that such parents or surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in the Town of Wilton and as long as the legislative body of the Town continues to provide for such exemption, subject to the provisions of Subsection (h) of this section. The Assessor may, at any time, require any such parent or surviving spouse to appear before such Assessor for the purpose of furnishing additional evidence, provided that any such parent or surviving spouse who by reason of disability is unable to so appear may furnish a statement from such parent's or surviving spouse's attending physician or an advanced practice registered nurse certifying that such parent or surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as the Assessor may deem appropriate.

(g) No such parent or surviving spouse may receive such exemption until such parent or surviving spouse has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be necessary under said provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(h) Any such parent or surviving spouse who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Assessor shall notify, in writing, each parent or surviving spouse presumed to be qualified pursuant to this subsection. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under Subsection (a) of this section, such parent or surviving spouse shall notify the Assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such parent or surviving spouse has reapplied and again qualified for such exemption. Any such parent or surviving spouse who fails to notify the Assessor of such disqualification shall make payment to the Town in the amount of property tax loss related to such exemption improperly taken.