

Town of Foster

Ordinance Providing Tax Relief for Elderly and Totally Disabled Persons

It is ordained by the Town Council of the Town of Foster, subject to acceptance by the qualified electors of the Town of Foster at the Financial Town Meeting held on _____, 2016 as follows:

Section 1. Any owner of an owner-occupied single family dwelling that has attained the age of sixty-seven (67) years, or more, or who is totally disabled and who is a resident of the Town of Foster, as provided herein, shall be entitled to a tax credit equal to the lesser of (i) Five Hundred Dollars (\$500) or (ii) any increase in the “dollar amount” required to be paid by such owner on the said property above the “dollar amount” required to be paid in taxes during the tax assessment next following such owner’s sixty-seventh (67th) birthday, or following the filing of a certificate evidencing disability, subject to the following definitions and conditions.

Any owner of an owner-occupied single family dwelling that has attained the age of seventy-seven (77) years, or more, and who is a resident of the Town of Foster, as provided herein, shall be entitled to a tax credit equal to the lesser of (i) One Thousand Dollars (\$1,000) or (ii) any increase in the “dollar amount” required to be paid by such owner on the said property above the “dollar amount” required to be paid in taxes during the tax assessment next following such owner’s sixty-seventh (67th) birthday, subject to the following definitions and conditions.

- (a) This credit shall apply only to the dwelling house and the assessment lot on which it is situated as shown on the Tax Assessor’s plats of the Town of Foster, together with any out buildings used in connection with the dwelling house and not used for business purposes or for production of income, other than agricultural uses or a customary home occupation.
- (b) “Resident” as used herein shall mean a person residing within the Town of Foster for at least two hundred and ten (210) days per calendar year, and for a period of ten (10) years ending with the date of assessment for the year for which such credit is claimed, together with such individual’s spouse. Mere seasonal or temporary resident within the town of whatever duration shall not constitute residence for the purpose of this act. Absence from the town for a period of twelve months or greater, or the maintenance of a vehicle, driver’s license, or voter registration in a location other than the Town of Foster, shall be prima facie evidence of abandonment of residence. The burden of establishing residence shall be upon the applicant.
- (c) “Disability” as used herein shall mean a person who is unable to engage in any gainful activity whatsoever because of medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve months. Evidence of such disability must be established by a certificate of a physician licensed to practice medicine in this or a neighboring state. Alternatively, evidence of such disability may be demonstrated by providing an award letter from Social Security (with the award amount redacted).
- (d) No income bearing residential property, business property or combination of business and residential property, shall be entitled to the credit herein provided (except for

properties used for agricultural uses or a customary home occupation). It is the express purpose of this ordinance to confine said credit to residential property exclusively used as such by the owners thereof.

- (e) Application for such credit shall be made no later than January 31st of the calendar year when the owner of such property shall first become eligible for the same and such credit shall remain in effect (with the need to re-apply annually) so long as the applicant shall continue to own the property.
- (f) The provisions of this ordinance shall be in addition to any other exemption or credit provided by law including the exemption provided pursuant to Public Laws 1964, Chapter 33.
- (g) Such credit shall apply in the case of tenants by the entirety if any one of them shall be sixty-seven (67) years of age or over or shall be totally disabled.
- (h) Appeals from any determination of the tax assessor concerning eligibility and other matters hereunder shall initially be made to the Tax Board of Review of the Town of Foster (established pursuant to Public Laws 1960, Chapter 19) and shall follow the same procedures and be subject to the same time limits as other appeals to said board. Further appeal shall be to the Superior Court in accordance with the laws providing for relief from the assessment as originally made by the Tax Assessor.

Section 2. This ordinance shall apply to assessments of taxes made on and after December 31, 2016 and applications for the credit provided herein may first be made during the month of January 2016.

Section 3. This ordinance shall take effect on _____, 2016.