

Commission on Senior Citizens
Research of Tax Abatement Programs
June 22, 2021

The Commission on Senior Citizens have been working on expanding the tax abatement program for Seniors since we received the results of our survey conducted in 2014. In the survey results open comment section, a large concern was raised from the resident seniors about tax abatements for citizens 65 years and older. Over the course of the last seven years, we have presented and submitted our findings and research to the Board of Finance and Board of Selectmen several times.

We believe that this tax abatement should be available to every resident 65 years and older that have owned a home and paid taxes in this town for 25 years or more. They have been the backbone to our community and supported this town's growth for a very long time. It is time we give back to our Seniors. This tax abatement should be an addition to the current Income Requirement Senior Tax Abatement, not in lieu of.

Our research led us to the Connecticut Legislative Commission on Aging document, "Property Tax Relief for Older Adults: A Profile of Connecticut Local Program. The Commission contacted four towns with similar population and DRG (District Reference Group) to Burlington. The four towns were Hebron, Redding, Woodbridge, and Woodbury. We used the voter registration list to collect data for how many seniors we have living in town that own a home. We have 1,272 residents ages 65+. Of those 1,272, 1,034 own their home. (746 households) 786 of the 1,034 have owned their home for 25+ years. 85 of the 1,034 have owned their home for 20+ years. 44 of the 1,034 have owned their home for 15+ years. 55 of the 1,034 have owned their home for 10+ years.

After many years of research and debate, we believe the following two options best serve the Senior Citizen's of Burlington.

- 1) **Tax Freeze Option:** If a resident meets the senior qualifications, taxes will be frozen as of July 1 of the qualifying year. Qualifying seniors will continue to pay the same level of taxes throughout the remainder of their lives or until they no longer meet qualifications. Age (65+), years of residency (25 years), and primary residency (183 days living in residence per year) should be considered for qualification standards. Only one homeowner from each resident needs to qualify. Residents must register through the Tax Assessor's Office. The tax abatement will not be collected upon sale or transfer of said property. Residents are required to reapply every 2 years. Residents who do not qualify, may reapply the next year.
- 2) **Tax Pool Option:** The Town of Burlington will allocate \$200,000 in the annual town budget for senior tax abatement. If a resident meets the qualifications, taxes will be adjusted as of July 1 of the qualifying year. Residents can apply from February 1st – May 15th. The \$200,000 will be divided among those that apply and qualify. Age (65+), years of residency (25 years), and primary residency (183 days living in residency), should be considered qualification standards. Individual caps should be considered for this abatement (\$2,000 per person). Only one homeowner from each resident needs to qualify. Residents must register through the Tax Assessor's Office. The tax abatement will not be collected upon sale or transfer of said property. Residents are required to reapply every 2 years. Residents who do not qualify, may reapply the next year.