

ORDINANCE

Notice is hereby given of the enactment of Ordinance #239 (Council #2009-01), which amends Chapter 213 of the Code of the Town of North Branford entitled "Taxation".

Additions are in bold. Deletions are in brackets.

Section 213-9. Eligibility for Relief

D. The person's qualifying income individually, if unmarried, during the calendar year preceding the claim for tax relief shall not exceed **\$42,500** [\$40,000] or jointly, if married, not exceed **52,500** [45,000]. ("Qualifying income" is defined as adjusted gross income (Internal Revenue Code guidelines) plus tax exempt interest, dividend exclusions, gifts, bequests, social security benefits, railroad retirement benefits and income from all other tax-exempt sources, but not including any credits received under this article.)

E. The person submits an application for tax relief afforded under this program between February 1 and **May 15** [April 15].
[Amended 6-6-2006 by Ord. No. 234]

Section 213-10. Amount of Tax Credit [Amended 6-6-2006 by Ord. No. 234]

The amount of tax credit afforded under this program shall be **\$300.00** [\$200.00] per property and shall apply only to owner-occupied, single-family dwellings and to the homesite lot on which the dwelling is situated, along with one outbuilding on the homesite used with the dwelling which is not an additional dwelling. In any case where title to such real property is reported in the names of more than one taxpayer, the amount of the credit shall be provided in accordance with the fractional share such eligible owner holds in the property.

I hereby certify that the above is a true copy of the ordinance passed by the Town Council of the Town of North Branford on April 7, 2009 in accordance with Section C4-6 of the North Branford Town Charter.

Effective date: This ordinance shall become effective twenty-one days after publication, to wit: May 7, 2009.

Lisa A. Valenti, MMC
North Branford Town Clerk