

SUPPLEMENT NO. 10
May 2009

CODE OF ORDINANCES

Town of

MADISON, CONNECTICUT

Looseleaf Supplement

This Supplement contains all ordinances deemed advisable to be included at this time through:

Ordinance of March 19, 2009.

See the Code Comparative Table for further information.

Remove old pages

Checklist of up-to-date pages

1235—1238

1531, 1532

1581, 1582

Insert new pages

Checklist of up-to-date pages
(following Table of Contents)

1235—1239

1531, 1532

1581, 1582

Insert and maintain this instruction sheet in front of this publication. File removed pages for reference.

MUNICIPAL CODE CORPORATION

Post Office Box 2235

1700 Capital Circle, S.W.

Tallahassee, FL 32316

(850) 576-3171

1-800-262-CODE

Website: www.municode.com

Checklist of Up-to-Date Pages

(This checklist will be updated with the printing of each Supplement)

From our experience in publishing Looseleaf Supplements on a page-for-page substitution basis, it has become evident that through usage and supplementation many pages can be inserted and removed in error.

The following listing is included in this Code as a ready guide for the user to determine whether the Code volume properly reflects the latest printing of each page.

In the first column all page numbers are listed in sequence. The second column reflects the latest printing of the pages as they should appear in an up-to-date volume. The letters "OC" indicate the pages have not been reprinted in the Supplement Service and appear as published for the original Code. When a page has been reprinted or printed in the Supplement Service, this column reflects the identification number or Supplement Number printed on the bottom of the page.

In addition to assisting existing holders of the Code, this list may be used in compiling an up-to-date copy from the original Code and subsequent Supplements.

Page No.	Supp. No.	Page No.	Supp. No.
Title page	2	141	OC
iii, iv	9, Revision	143, 144	OC
iv	4	145, 146	OC
v, vi	OC	147	OC
vii	2	197	OC
xi, xii	9	199, 200	8
xiii	9	201, 202	9
1	8	251	OC
3, 4	8	253, 254	OC
5, 6	8	255	OC
7, 8	8	305	OC
9, 10	8	307, 308	7
11, 12	8	357	OC
13, 14	8	359	6
15, 16	8	409	OC
17, 18	8	411, 412	8
65	8	461	OC
77	3	561	5
79, 80	3	563, 564	5
81, 82	3	615	3
83, 84	3	617, 618	3
85, 86	3	619, 620	5
87, 88	3	621, 622	5
89, 90	3	623, 624	5

MADISON CODE

Page No.	Supp. No.	Page No.	Supp. No.
625, 626	5	1233, 1234	7
677	2	1235, 1236	10
679, 680	6	1237, 1238	10
680.1, 680.2	6	1239	10
681, 682	OC	1529, 1530	OC
683, 684	OC	1531, 1532	10
685, 686	3	1581, 1582	10
687, 688	2	1631, 1632	8
739	OC	1633, 1634	8
741, 742	7	1635	8
743, 744	7	1637, 1638	9
795	5	1639, 1640	9
797, 798	7	1641, 1642	8
847	OC	1643, 1644	9
849, 850	OC	1645, 1646	9
901	7	1647, 1648	9
903, 904	7	1649, 1650	9
905, 906	7	1650.1	9
907, 908	7	1651, 1652	8
909	7	1652.1	8
957	9	1653, 1654	6, Rev. 2
959, 960	9		
961, 962	9		
963, 964	9		
965, 966	9		
967	9		
1013	OC		
1015	OC		
1065	5		
1067, 1068	5		
1069	5		
1119, 1120	3		
1121, 1122	3		
1123, 1124	3		
1125, 1126	3		
1127, 1128	3		
1129, 1130	3		
1173	OC		
1175, 1176	OC		
1177	OC		
1227	OC		
1229, 1230	8		
1230.1	8		
1231, 1232	6, Rev. 2		

der any sections 12-129b to 12-129d, inclusive; 12-129h, and 12-70aa, Connecticut General Statutes, provided, and that the town and state benefits in any one year shall not exceed seventy-five (75) percent of the normal tax which would have been imposed on a qualified taxpayer absent any tax relief program.

- d. The total relief granted under the provisions of this section for any tax year shall not exceed an amount equal to one-half ($\frac{1}{2}$) of one (1) percent of the town's current operating budget. If the benefit in any year exceeds the cap, the tax relief will be prorated.

E. *Application procedure.*

- a. As a prerequisite for application to this senior citizen tax relief program an applicant must first apply with the town assessor and/or program administrator for the state's elderly and totally disable homeowner tax credit program.
- b. A property owner must file a written application on the forms provided for relief under this program biannually between February 1 and May 15 of the calendar year.
- c. The applicant shall present to the program administrator a copy of his/her federal income tax return for the previous calendar year or, if income is under the required amount to file a tax return, an applicant must provide evidence of qualifying income that the program administrator may reasonably require to establish compliance with for this program: such as forms W2s and 1099s for interest, dividends, Social Security, pensions, annuities, IRA distributions that are taxable, and other nonwage income.
- d. The applicant or his/her agent shall sign a sworn affidavit in the pres-

ence of the program administrator's office affirming the accuracy of the statements in the application.

- e. When the program administrator determines that the applying taxpayer is entitled to tax relief under this program, he/she shall compute the amount of such tax relief.
- f. Applications, affidavits or other documentation presented in support of the application for tax relief shall not be open for public inspection and shall not be disclosed except in case of an appeal or in connection with claims of fraud to the proper authorities.
- g. Any person aggrieved by the decision of the program administrator may appeal to a board of review consisting of first selectman (chairman) or designee, director of senior services and director of finance.

F. *Transfer of property.*

- a. Upon the sale/transfer of the property, the new owner shall lose the local tax benefit and the assessor shall prorate the increased tax liability from the date of sale and the tax collector shall bill the new owner within a reasonable time period.
- b. Tax relief does not transfer to a new property purchased within the town and the qualification period will revert to one (1) year.

- G. *Program review.* The senior tax relief program shall be reviewed by the board of selectmen the first year after implementation and then in conjunction with every four-year revaluation. The board of selectmen will make recommendations to the board of finance and the legislative body of the town.

(Ord. of 1-26-04)

Sec. 20-10. Property tax relief; owner's tax relief program for certain elderly and/or disabled homeowners.

Pursuant to the authority granted under G.S. § 12-129n, as amended, for tax relief for elderly/totally disabled homeowners provided under said statute it is hereby recommended as follows:

(1) *Qualifications for tax relief.*

- a. Any person who owns real property in the Town of Madison or who is liable for payment of taxes pursuant to G.S. § 12-48 and who occupies the real property as a primary residence shall be entitled to tax relief pursuant to G.S. § 12-129n, for elderly and totally disabled, as amended;
- b. To be eligible the property owner or spouse living with them must be sixty-five (65) years of age at the end of the previous calendar year, or a person under age sixty-five (65) and eligible in accordance with federal regulation to receive permanent total disability benefits under Social Security, including the Railroad Retirement Act and any government-related teacher's disability retirement plan;
- c. A surviving spouse of sixty (60) years of age or older of a taxpayer previously qualified under G.S. § 12-48 at the time of his/her death is also eligible. If the surviving spouse remarries he/she must requalify;
- d. An applicant must have resided in the town and paid real property taxes in the town for one (1) year prior to application in order to obtain program benefit;
- e. An applicant must have applied for real property tax relief pursuant to all other state statutes under which he/she is eligible; and
- f. No person in default in payment of his/her real property taxes to the town shall be eligible for a real prop-

erty tax relief pursuant to this program. Participation in the Madison Tax Deferral Program is allowed under this program;

- g. The real property is the house and house lot for which the relief is claimed and must be the legal domicile of such person. Such person must occupy the property more than two hundred fifty (250) days of each calendar year and the applicant must not be registered for a tax relief program in any other jurisdiction. In the event that the property owner is absent from the property due to health concerns, the taxpayer must have an abiding intent to return to the property within two (2) years in order for that taxpayer to remain eligible for this tax relief program;
- h. If the homeowner is in a nursing home on a permanent basis and there is a spouse living in the home who is sixty (60) years of age and older, and who meets all other qualifications, the owner's tax relief may continue.

(2) *Property held in joint ownership.*

- a. *Joint ownership.* If a qualifying taxpayer owns the property jointly with a nonspouse, tax relief under this program will be proportionate to the qualifying taxpayer's interest in the property. If such property is occupied as a multifamily dwelling, the qualifying taxpayer shall receive tax relief on the portion of the property that is his/her legal domicile.
- b. *Life tenancy.* The applicant is entitled to tax relief, if he/she retains life tenancy (a.k.a. life use) in the property, as long as he/she is legally responsible for the payment of property taxes and meets all other owner program requirements.
- c. *Property held in a trust.* The applicant is entitled to tax relief as long as he/she is legally responsible for

the payment of property taxes and meets all other program requirements.

(3) *Income qualifications.*

- a. The maximum allowable income for the Madison Senior Citizen Tax Relief Program shall be fifty thousand dollars (\$50,000.00) through January 1, 2006, then adjusted for inflation as defined by the C.P.I. from a base date of January 26, 2004. The director of town services will adjust the income guidelines annually.
- b. The qualifying income includes adjusted gross income defined in the Internal Revenue Code, and tax-exempt interest plus any other income not included in the federal adjusted gross income. Income includes all monies received unless specifically exempted including: wages, commissions, fees, self employment net income, gross Social Security, Supplemental Security Income, payment for jury duty, dividends, interest and annuities, taxable IRA, interests or proceeds from gifts, bequest, inheritances, lottery winnings, net income from sale or rent or real personal property, pensions including veterans and railroad retirement, severance pay, unemployment compensation, workers compensation, alimony, and all other sources of income, such as: gifts, bequests or inheritance.
- c. Specifically excluded are Social Security payments made on behalf of a dependent person, casualty loss reimbursements by insurance companies, grants for disaster relief, and life insurance proceeds.
- d. Possible exclusion of certain medical expenses from income. If a taxpayer has incurred income due to the need to pay medical expenses in an amount that equals or exceeds the amount of medical expenses that have been deducted as medical expenses on sched-

ule A of Internal Revenue Form 1040 that causes the participant's income to exceed the participant's income for each of three prior years by at least ten (10) percent, and that income would otherwise disqualify the participant from continued participation in the program, then upon satisfactory proof to the assessor that the same income was exclusively due to the need to pay medical expenses, the assessor shall deduct from the most recent annual income the amount of such medical expenses in calculating income. In determining whether the income of the taxpayer under subsection (3)a. was due to the need to pay medical expenses, the assessor shall require the participant to submit the participant's federal tax returns for the three (3) years preceding the year for which the elderly tax benefit is being sought so that the assessor may compare the participant's income and medical expenses for the current year with the participant's income and expenses for the three (3) prior years.

(4) *Type of tax relief program.*

- a. 1. Qualifying residents of one (1) to four (4) consecutive years of home ownership in Madison, with an income maximum of fifty thousand dollars (\$50,000.00) (adjusted for inflation beginning January 1, 2006, from a base date of January 26, 2004), will be eligible for tax relief of one hundred dollars (\$100.00).
- a. 2. Qualifying residents of five (5) or more consecutive years of home ownership in Madison will be eligible for tax relief according to the following schedule:

<i>Tax Relief</i>	<i>Income</i>
\$950.00	\$30,000.00 and under *

<i>Tax Relief</i>	<i>Income</i>
\$700.00	\$30,001.00—\$40,000.00 *
\$450.00	\$40,001.00—\$50,000.00 *

* *Adjusted for inflation as defined by the C.P.I. beginning January 1, 2006, based on a base date of January 26, 2004. The director of town services will adjust the income guidelines annually.*

- b. Any person who is eligible for real property tax relief under G.S. §§ 12-29b, 12-129h or 12-170a and b, shall apply for relief available to him/her under these laws before applying for the Madison Senior Citizen Property Tax Relief Program.
- c. The real property tax relief provided by this program shall be in addition to, but not dependent upon, those benefits available to taxpayers under any G.S. §§ 12-129b to 12-129d, inclusive, 12-129h, and 12-70aa, provided, and that the town and state benefits in any one (1) year shall not exceed seventy-five (75) percent of the normal tax, which would have been imposed on a qualified taxpayer absent any tax relief program.
- d. The total relief granted under the provisions of this section for any tax year shall not exceed an amount equal to one-half (½) of one (1) percent of the town's current operating budget. If the benefit in any year exceeds the cap, the tax relief will be prorated.

(5) *Application procedure.*

- a. As a prerequisite for application to this senior citizen tax relief program an applicant must first apply with the program administrator for the state's elderly and totally disabled homeowner tax credit program.
- b. A property owner must file a written application on the forms provided for relief under this program biannually between February 1 and May 15 of the calendar year.

- c. The applicant shall present to the program administrator a copy of his/her federal income tax return for the previous calendar year or, if income is under the required amount to file a tax return, an applicant must provide evidence of qualifying income that the program administrator may reasonably require to establish compliance with for this program.
- d. The applicant or his/her agent shall sign a sworn affidavit in the presence of the program administrator's office affirming the accuracy of the statements in the application.
- e. When the program administrator determines that the applying taxpayer is entitled to tax relief under this program, he/she shall compute the amount of such tax relief.
- f. Applications, affidavits or other documentations presented in support of the application for tax relief shall not be open for public inspection and shall not be disclosed except in case of an appeal or in connection with claims of fraud to the proper authorities.
- g. Any person aggrieved by the decision of the program administrator may appeal to a board of review consisting of first selectman (chairman) or designee, director of human services and director of finance.

(6) *Transfer of property.* Upon the sale/transfer of the property, the new owner shall lose the local tax benefit and the assessor shall prorate the increased tax liability from the date of sale and the tax collector shall bill the new owner within a reasonable time period.

(7) *Program review.* The senior tax relief program shall be reviewed by the board of selectmen the first year after implementation and then in conjunction with every revaluation. The board of selectmen will

make recommendations to the board of finance and the legislative body of the town.

- (8) Said section shall become effective March 19, 2009.

(Ord. of 12-29-05; Amend. of 3-19-09)

CODE COMPARATIVE TABLE

Adoption Date	Section	Section this Code
10-16-89(1)	1-4	12-27
10-16-89(2)		19-2
11-20-89		3-4
		19-21-19-25
4- 2-90		12-26
5- 7-90	1, 2	10-86, 10-87
	3	10-88, 10-89
8- 6-90	1-7	20-3
10- 1-90	1, 2	10-86, 10-87
	3	10-88, 10-89
12-17-90	1.2	18-1
	2	18-2
	3	18-21-18-24
	4	18-3
	5, 6	18-5, 18-6
	7.1-7.4	18-41-18-44
	8.1	18-7
	8.2	18-4
	9-11	18-8-18-10
1-17-91		Adopting Ordinance, p. vii
12- 7-92	1.3	9-1
	2.1	9-2
	3.1-3.7	9-3-9-9
	4.1-4.3	9-21-9-24
	5.1-5.4	9-31-9-34
	6.1-6.4	9-35
	7.1-7.3	9-36
	7.4-7.6	9-37-9-39
2- 3-92	1-3	10-86-10-89
5-17-93		18-1-18-12
8-16-93	I	15-83
	II	Added 15-85
	III	Added 2-76
9- 7-93		Added 20-4
10-18-93		20-4
1- 3-94		Added 15-4
5-22-95		Added 12-28
8-21-95	1-8	Added 17-51-17-58
9-26-95	I	9-2
	II	9-4
	III	9-31(3)
	IV	9-33(3)
	V	9-35(4)
6-24-96		2-51
		Rpld 8-26-8-36
		Added 8-26-8-36
8-26-96		5-2
3-24-97		Added 20-6
3-23-98		Rpld 11-50
8-11-98		Added 20-8
7-26-99		Added 20-7
6-26-00		10-2
6-26-01		Added 20-5
10-16-01		Added 14-76-14-78
4-22-02		14-53
3- 3-03		Added 14-86
4-28-03		12-26(e)

MADISON CODE

Adoption Date	Section	Section this Code
8-25-03		11-48
		Added 14-100
9- 8-03		11-48
9-22-03	1—8	4-3
10-27-03		14-100
1-26-04		Added 20-9
5-24-04		Added 2-2
12-29-05		Added 20-10
5- 8-06	1—7	Added 6-4
5- 9-06		20-3
7-24-06		Added 15-5
4-23-07(1)		2-76
4-23-07(2)		2-172
4-23-07(3)		15-3
4-23-07(4)		Rpld 15-61—15-63
4-23-07(5)		15-81(b)
4-23-07(6)		15-72
4-23-07(7)		15-83(d)
4-23-07(8)	1—13	Added 15-61—15-73
3-19-09		20-10

STATE LAW REFERENCE TABLE

This table shows the location within this Charter and Code, either in the text or notes following the text, of references to the state law or related matters.

G.S. Section	Section this Code	G.S. Section	Section this Code
1-1	1-2	8-11	15-4(a), 15-83(e), 15-85(a)
Tit. 7	Ch. 2, 10-87		15-81(a)
7-7	Charter, § 2.1.4.4	8-19	15-83(e)
	Charter, § 3.3	8-21	20-3
7.9	Charter, § 3.3	8-30g	Ch. 15, Art. VII
7-136	Ch. 15, Art. II	8-31 et seq.	Charter, § 3.5
	15-21	9-15a	Ch. 2, Art. III, Div. 3
7-137(c)	20-8		2-126
7-137(d)	20-8		Ch. 2, Art. II, Div. 2
7-147a—7-147o	15-62	9-183a	15-3
	15-63	9-221	Ch. 20
	15-65	Tit. 12	20-10
	15-69	12-29b	20-9
	15-70	12-48	20-10
	18-1		20-9
7-148(b)(4)(H)	Ch. 8	12-70a.	20-10
7-148(c)(4)(B)	Ch. 14	12-70aa.	20-9
7-148(c)(4)(C)	Ch. 19	12-80aa	20-9
7-148(c)(4)(F)	Ch. 18	12-70b.	20-1
7-148(c)(4)(H)	Ch. 14	12-81(56)(a)—	20-4
7-148(c)(6)(A)(i)	Ch. 18	12-81(56)(c)	20-6
	Ch. 19	12-81(58)	20-5
7-148(c)(6)(A)(v)	Ch. 19	12-81(c)	20-10
7-148(c)(6)(B)(iv)	Ch. 19	12-81(w)	20-9
7-148(c)(6)(C)(i)	Ch. 19	12-129b	20-10
7-148(c)(6)(C)(ii)	Ch. 19	12-129b—12-129d	20-10
7-148(c)(6)(C)(iii)	Ch. 19		20-9
7-148(c)(6)(C)(iv)	Ch. 19	12-129h	20-10
7-148(c)(6)(C)(v)	Ch. 19	12-129n	20-10
7-148(c)(7)(B)(i)	Ch. 12		20-9
7-148(c)(7)(B)(ii)	Ch. 12	12-170a	20-10
7-148(c)(7)(F)	13-2	12-170b	20-7
7-148(c)(7)(F)(i)	Ch. 19	12-195(h)	11-25
7-148(c)(7)(H)(ii)	Ch. 11	13a-1 et seq.	11-25
7-148(c)(7)(H)(iv)	Ch. 11, Art. III	13a-123—13a-123j	19-3(a)
7-148(c)(7)(H)(xiv)	Ch. 3	13a-123c	Ch. 12
7-152B	12-28	13a-149	Ch. 12, Art. II
7-169	11-1	14-162	Ch. 2, Art. III, Div. 2
7-245 et seq.	10-27	14-251, 14-252	2-101
7-274 et seq.	Ch. 16	15-80	Ch. 10
7-340 et seq.	Ch. 2, Art. III, Div. 4		Ch. 10
7-407 et seq.	Ch. 2, Art. II	Tit. 19	20-10
7-2826	Ch. 3	Tit. 19a	20-10
Tit. 8	Ch. 15	20-170a	Ch. 11
8-1b	15-4(a), 15-83(a), 15-85(a)	20-170b	11-21
	9-52(c)	Tit. 21	Ch. 11, Art. II
8-8	15-71	21-10	
		21-10 et seq.	

MADISON CODE

G.S. Section	Section this Code
21-11	11-23
21-13	11-26
21-30	11-48
21-36 et seq.	Ch. 11, Art. III
21-36—21-38	Ch. 11, Art. IV
21-37	11-46
Tit. 22	Ch. 5
22-364	5-2
Tit. 22a	10-87
22a-28 et seq.	Ch. 15, Art. III
22a-67—22a-69	3-7
22a-73	13-1
22a-115	18-1
22a-220	18-1, 18-9
22a-220a	18-1
22a-220a(f)	18-10
22a-226	18-1
22a-226a	18-1
22a-226b	18-1
22a-226c	18-1
22a-241b	18-1
22a-250	13-3
22a-354a. et seq.	15-5
22a-354e.	15-5
22a-354f.	15-5
22a-354p.	15-5
22a-354v.	15-5
22a-416 et seq.	Ch. 10, Art. II
23-48	Ch. 8, Art. II
25-69 et seq.	Ch. 9
25-84	Ch. 2, Art. III, Div. 5
26-238 et seq.	Ch. 17
26-257a	Ch. 17, Art. II
	17-58
26-277	17-7
29-253	Ch. 6
29-291 et seq.	Ch. 8
29-356 et seq.	8-1
29-357(a)	8-1
29-406(b)	6-4
Tit. 30	Ch. 4
30-1(3)	4-3(2)
52-67	20-8
53a-119	10-76(b)
Ch. 405	11-26