

## **Town of Foster**

### **Ordinance Providing Tax Relief for Elderly and Totally Disabled Persons (74-10-275)**

It is ordained by the Town Council of the Town of Foster, pursuant to the provisions of an Act Permitting the Town of Foster to provide tax relief for elderly and totally disabled persons, enacted by the General Assembly at its January, 1974 session, and accepted by the qualified electors of the Town of Foster at the annual Financial Town Meeting held on March 25, 1974 as follows:

**Section 1.** The “dollar amount” paid in taxes to the Town of Foster on an owner-occupied single family dwelling by any such owner who has attained the age of sixty-five (65) years, or more, or who is totally disabled and who is a resident of the Town of Foster, as provided herein, shall be no greater than the “dollar amount” required to be paid by such owner on the said property in accordance with the tax assessment next following such owner’s sixty-fifth (65<sup>th</sup>) birthday, or following the filing of a certificate evidencing disability, subject to the following definitions and conditions.

- (a) This stabilization of the rate and valuation 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.
- (b) “Resident” as used herein shall mean a person residing within the Town of Foster for a period of one (1) year ending with the date of assessment for the year for which such stabilization is claimed. 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 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 state.
- (d) No income bearing residential property, business property or combination of business and residential property, shall be entitled to the stabilization herein provided. It is the express purpose of this ordinance to confine said stabilization to residential property exclusively used as such by the owners thereof.
- (e) Application for such stabilization shall be made during the month of January

when the owner of such property shall first become eligible for the same and such stabilization shall remain in effect 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 stabilization shall apply in the case of co-tenants and joint tenants if any one of them shall be sixty-five (65) 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, 1974 and applications for stabilization may first be made during the month of January 1975. For persons who have attained the age of sixty-five (65) or become totally disabled prior to December 31, 1974, taxes shall be stabilized at the “dollar amount” of the 1974 taxes (assessed as of December 31, 1973).

**Section 3.** This ordinance shall take effect on June 6, 1974.

Adopted June 6, 1974. Council Book No. 10, Page 275