

**BENEFIT ASSESSMENTS: AMENDED ELDERLY - DISABLED DEFERRAL POLICY**  
**Effective October 26, 2016**

The Benefit Assessments: Elderly - Disabled Deferral Policy adopted on June 27, 2012, as amended on February 25, 2015, is further amended to read as follows:

A. Any property owner who is subject to the payment of a benefit assessment and who is eligible for elderly or totally disabled tax relief under the provisions of Section 12-129n of the General Statutes (the so-called municipal option tax relief program) may make annual application to the Water Pollution Control Authority ( "Authority") for deferral in the method of payment of such benefit assessment. For purposes of this Policy, the term "property owner" shall be deemed to include any person owning a life estate in property occupied by such person as his principal residence<sup>1</sup>.

Applications shall be filed each year between February 1 and May 15. When the applicant is the owner of a life estate, the record owner of the fee interest must consent in writing to the filing of the application<sup>2</sup>. Approved deferrals shall be effective as of the next benefit assessment billing date, usually June 1, and shall be for a period of one year, usually expiring on May 31 of the year next following approval.

B. To qualify for such deferral, the Applicant must be certified by the Tax Assessor as meeting the requirements of the Town of Brookfield's municipal option tax relief program. This requires the Applicant to file items (1) through (6) below with the Tax Assessor, with copies to the Authority. In addition, to qualify for the Authority's Elderly - Disabled Deferral Policy, the Applicant's sewer use and benefit assessment accounts must be current and in good standing with the Authority as specified in items (7) and (8) below. Specifically, the following requirements must be satisfied:

1) The property that is subject to payment of the benefit assessment must be the principal residence of the applicant and, if applicable, the applicant's spouse;

2) The property must be the legal residence of the applicant, occupied more than 183 days of each calendar year;

3) The assessment of the subject property shall not exceed the median assessment on the Grand List for the current year as determined by the Town of Brookfield Tax Assessor. This value is \$238,740 for the 2019 Grand List (tax due July 1, 2020 and Jan. 1, 2021) and is subject to change annually.

4) The applicant and/or spouse must have reached the age of 65 by December 31<sup>st</sup> of the year prior to application or be totally disabled;

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<sup>1</sup> For example, a person owning a life estate in real property where the record title is in the name of the person's children or relatives is eligible to apply provided the record owners consent. Similarly, a person owning record title to a 50% undivided interest in real property and a life estate in the remaining 50% interest is eligible to apply provided the record owner(s) of the 50% interest subject to the life use consent.

<sup>2</sup> See footnote No. 1.

5) The applicant and/or spouse must have resided and paid real estate taxes on such property for a period of not less than five (5) years prior to such application;

6) The applicant and/or spouse must meet the income limitations established annually by the Town of Brookfield under Section 12-129n.

For the 2019 Grand List (tax due July 1, 2020 and Jan. 1, 2021), the income limitations are as follows: \$51,800 unmarried - \$63,140 married. Such income limitations are subject to change annually as determined by the Office of the Assessor.

7) The payment of the benefit assessment shall be current as of the date of such application; provided however, that qualified owners of life estates in the High Meadow Sewer District who apply prior to May 15, 2017 and who pay and are current as to all benefit assessment delinquency interest, shall be deemed current as of September 1, 2015 and eligible for deferral from that date.

8) The payment of sewer usage fees shall be current as of the date of such application and each subsequent renewal.

In determining eligibility, the Authority shall coordinate with the Assessor's office to determine whether the Assessor has certified the Applicant's eligibility for elderly / disabled tax relief under the Town' municipal option tax relief program.

C. Principal and Interest Payment Deferral: Persons who demonstrate their qualification for elderly or totally disabled tax relief under the provisions hereof shall be permitted, so long as they continue to be qualified for such relief, to defer the payment of both principal and interest due with respect to such benefit assessment, provided however, that the deferred amount of principal and interest of such benefit assessment ***shall become fully due and payable*** a) when such person transfers title to the benefitted property to a non-qualified person or entity; or b) upon the death of the qualifying property owner<sup>3</sup>. In such cases, if an installment payment plan for the payment of such benefit assessment remains in effect, the remaining principal balance of such benefit assessment may be paid in installments over the remaining term of the installment payment plan<sup>4</sup>, subject however, to acceleration and collection for default in payment as provided under such installment payment plan. In addition, when the person no longer qualifies for such relief due to change of residency or loss of income qualification, the deferred amount of principal and interest of such benefit assessment ***shall become fully due and payable, provided however, in such case that*** if an installment payment plan for the payment of such benefit assessment remains in effect without regard to such deferral, the principal balance of such benefit assessment, together with ***all deferred*** interest thereon, may be paid in installments over

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<sup>3</sup> See Section A for definition of "property owner".

<sup>4</sup> This shall require the installment payment plan to be brought current, with all deferred installments of principal and interest being paid, and in which case, future payments under the original installment payment plan shall no longer be deferred.

the remaining term of the installment payment plan<sup>5</sup>, subject however, to acceleration and collection for default in payment as provided under such installment payment plan.

D. Annual Renewal: Deferment applications seeking continued deferment of the payment of principal and interest and containing all of the information described in Section B shall be filed with the Authority each year between February 1 and May 15. Approved deferrals shall be effective as of the next benefit assessment billing date, usually June 1.

E. Notice of elderly and disabled deferral of the payment of the principal and interest due with respect to the payment of the benefit assessment shall be recorded on the Brookfield Land Records.

F. This Amended Disabled Deferral Policy shall be effective from adoption date of October 26, 2016.

**Amended 5/5/20 to update town-elderly benefit requirements for 2019 grand list**

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<sup>5</sup> So much of the deferred interest calculated under the original installment payment plan that is then unpaid shall be added to the unpaid principal balance, and that amount shall be re-amortized over the remaining term of the installment payment plan.