

February 16, 2021

To: Board of Alders

From: Donald Hayden, Tax Abatement Committee Staff

Elaine Jackson. has submitted a petition to the Board of Alders for abatement (deferral of collection) of taxes due on his residence known as 238 Munson Street, Grand List of 2019.

..TITLE

ORDER ABATING (DEFERRING COLLECTION OF) REAL PROPERTY TAXES DUE FROM ELAINE JACKSON. ON HER RESIDENCE GRAND LIST OF 2019.

..Body

ORDERED by the New Haven Board of Alders, acting pursuant to Section 12-124 of the Connecticut General Statutes, Revision of 1958 as amended, and Section 52 of the Charter of the City of New Haven, that the real property taxes laid for the Grand List of October 1, 2019 (the "Taxes"), on the premises known as 238 Munson Street (the "Property"), which premises are the sole residence of Elaine Jackson (the "Taxpayer"), be and hereby are abated (by which it is meant that collection of such Taxes shall be deferred) because said person is poor and unable to pay the same, provided that the following conditions shall be satisfied:

1. The Taxpayer shall execute an agreement with the City, approved by Corporation Counsel as to form and correctness, to pay the Taxes as specified in paragraph 4 hereinafter (the "Agreement"). The Taxes include the tax levied pursuant to law on the Property for the Grand List of October 1, 2019 as that tax may be reduced by any tax credits or exemptions administered by the Assessor or Tax Collector pursuant to State law ("the Tax Principal"), plus the \$24.00 lien fee associated with the recording noted in paragraph 3 hereinafter, and any fees the City of New Haven may have incurred in any legal actions in the collection of these real property taxes.
2. The Agreement shall be in the form and manner required for the transfer of an interest in real property. It shall contain a legal description of the Property, shall be recorded in the New Haven Land Records, shall constitute a lien on said Property, and shall remain valid until paid.
3. The Tax Collector, acting pursuant to Chapter 205 of the statutes, shall cause to be recorded in the New Haven Land Records a certificate continuing the municipal tax lien, created by Section 12-172 of the statutes, with respect to the tax levied on the Property for the Grand List of October 1, 2019.
4. The Taxes shall be due and payable in full upon the earliest of the death of the Taxpayer, or when the Taxpayer no longer resides at the Property, or upon the sale or transfer of title to the Property, whether voluntarily or involuntarily or by operation of law. Interest shall accrue at the rate of six percent per annum (one-half percent per month) on the Tax Principal specified in paragraph 1 from the due date of each installment thereof. Any interest which may have accrued in excess of such rate prior to the execution and recording of the Agreement shall be abated (eliminated). The municipal tax lien and the lien created by the Agreement shall be released by the Tax Collector when the Taxes secured thereby have been paid.
5. The Agreement, properly executed by the Taxpayer, shall be returned by the Taxpayer to the Office of Legislative Services for final review by Corporation Counsel, execution by the Mayor, and recording in the New Haven Land Records.