



City of New Haven

165 Church Street
New Haven, CT 06510
(203) 946-6483 (phone)
(203) 946-7476 (fax)
cityofnewhaven.com

Legislation Details (With Text)

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Title: ORDER ABATING (DEFERRING COLLECTION OF) REAL PROPERTY TAXES DUE FROM LINWOOD GARLAND ON HIS RESIDENCE FOR GRAND LISTS OF 2016 THROUGH 2020.

Sponsors:

Indexes:

Code sections:

Attachments: 1. LM-2021-0408

Date	Ver.	Action By	Action	Result
11/15/2021	1	Board of Alders	Passed	Pass
11/4/2021	1	Board of Alders	Noted	Pass
10/26/2021	1	Tax Abatement Committee	Favorable Report	
10/4/2021	1	Board of Alders	Referred	

ORDER ABATING (DEFERRING COLLECTION OF) REAL PROPERTY TAXES DUE FROM LINWOOD GARLAND ON HIS RESIDENCE FOR GRAND LISTS OF 2016 THROUGH 2020.

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 Lists of October 1, 2016, October 1, 2017, October 1, 2018, October 1, 2019 and October 1, 2020, (the "Taxes") on the premises known as 370 Orchard Street (the "Property"), which premises are the sole residence of Linwood and Mildred Garland (the "Taxpayers"), 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 Lists of October 1, 2016, October 1, 2017, October 1, 2018, October 1, 2019 and October 1, 2020, 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.
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 Lists of October 1, 2016, October 1, 2017, October 1, 2018, October 1, 2019 and October 1, 2020.

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.