

# TAX ABATEMENT RULES OF THE NEW HAVEN BOARD OF ALDERMEN

## Introduction

Pursuant to Connecticut General Statutes or City Charter § 52, the New Haven Board of Aldermen ("the Board") may abate local property taxes under certain circumstances.

Abatements may be subject to federal, state, and/or local laws. Local laws include the City Charter, and ordinances, orders, and resolutions duly enacted and approved in accord with the City Charter. These Rules are adopted by order of the Board of Aldermen, and have the force of local law. These Rules augment applicable federal, state, and other local laws.

By law, property owners are obligated to pay their taxes. Property owners should only consider applying to the Board for an abatement as a last resort. Before applying to the Board for an abatement, property owners are encouraged to exhaust other possible remedies and forms of assistance, both private (non-governmental) or public (governmental, such as fuel assistance, income maintenance, etc.).

Some examples of private (non-governmental) initiatives include:

- Liquidate investments to obtain funds needed to pay taxes.
- Use a credit card to pay the tax bill.
- Borrow against equity in the property.
- For income-producing property, get a rehabilitation loan to make the property marketable, so that income may be generated to pay property tax and maintenance expenses.

## Definitions and Limits of Applicability

Following are terms used in these rules and the definitions given to these terms when used in these rules.

- "Tax" or "taxes" means City of New Haven property taxes, as such tax has been increased by interest, lien fees, and collection costs.
- "Abatement" means the elimination, reduction, or deferral of the obligation to pay taxes, or the elimination, reduction, or deferral of assessment of property, or any combination of these.
- "Petition" means any request to the Board for an abatement.
- "Petitioner" means any property owner requesting an abatement.

These rules do not apply to:

- Abatements requested for development property under the Connecticut City and Town Development Act.
- Abatement programs administered by City officials and/or departments in the executive branch of the City's government pursuant to due authorization of the Board.
- Abatement programs administered by the Assessor pursuant to state law, such as personal exemptions (veteran, blind, disabled, low income), tax reductions (freeze and circuit breaker programs), and assessment deferral (certain real estate improvements, manufacturing equipment, etc.).

## Specific Rules for Certain Abatements

All abatements are subject to applicable federal, state, and local laws, and to the General Rules. In addition, the Board has established Specific Rules for abatements on certain property types in certain circumstances. The Specific Rules include:

1. *Tax Abatement Rules for Residential Properties.* These Rules apply to owner-occupied one, two, and three-family residential properties.
2. *Tax Abatement Rules for Housing for Low or Moderate Income Persons or Families.* These Rules apply to housing for low or moderate-income persons or families.
3. *Tax Abatement Rules for Structures of Historical or Architectural Merit.* These Rules apply to structures with historical or architectural merit, regardless of the property type or use (i.e., residential, commercial, mixed use).

**General Rules Applicable to All Abatements**

1. Before submitting a petition for an abatement to the Board of Aldermen ("the Board"), property owners should seek private remedies or forms of assistance.
2. Before submitting a petition for an abatement to the Board, property owners must seek assistance which may be available through other City agencies. Specifically, the property owner(s) and/or agent(s) must:
  - a. All property types/uses: Meet with the Assessor or his/her designee and apply for all assessment exemptions, reductions, or deferrals for which the owner(s) and/or property may be entitled.
  - b. Rental or other investment property: Meet with City officials (in business or housing development, whichever is applicable) in order to try to obtain assistance which would facilitate efforts to meet tax obligations.
  - c. All property types/uses: Meet with the Tax Collector or his/her designee to discuss payment arrangements.
3. The Board will not abate:
  - a. Taxes on motor vehicles or other personal property.
  - b. Taxes-already paid.
  - c. Taxes due or past due at the time any current owner took title to the property.
  - d. Collection costs (legal fees, court costs, process servers, etc.).
  - e. Taxes on investment property owned by individuals.
4. The Board will not accept or approve a petition for abatement if one or more of the following is true:
  - a. The petition is incomplete or lacks any required documentation, or if the petition or any information or document provided by or on behalf of the petitioner is false or misleading.
  - b. Any owner of the property accepted the tax obligation in the deed or title documents.
  - c. The petition results from a disputed property assessment, including but not limited to tax appeals.
  - d. The tax account has been referred to legal counsel for collection.
  - e. The property is the subject of an action for foreclosure in any court.
  - f. Any owner of the property, or spouse or dependent of any owner, is in bankruptcy.
5. The Board will not accept a petition for abatement if it does not conform to the Specific Rules for the property type and circumstances under consideration.
6. The Board will not, under authority of C.G.S. § 12-124 and/or City Charter § 52, abate taxes on property owned by businesses or non-profits.
7. The Board will not accept or approve petitions for abatement of taxes under C.G.S. § 32-71(e) other than for the purpose of authorizing retroactive effectuation of an assessment deferral which conforms to the terms established in City Ordinances § 28-9 for the fixing of assessments in the enterprise zone.
8. The Board will not accept or approve requests for reconsideration of abatement petitions previously denied by the Board.
9. If any payment required after aldermanic action on an earlier abatement petition is now due or overdue from the same person or for the same property previously acted upon, the Committee will not accept, hear, or approve a new petition from the same person or for the same property.
10. Every petition must include a copy of the petitioner's signed, complete federal and state income tax returns (including all schedules and forms) and all W-2s, 1099s, etc., for each year for which an abatement is requested (e.g., for abatement of taxes on the 1997 Grand List, income tax returns for 1997) and each subsequent year. Non-profit and business petitioners also must include a copy of their annual financial statements for each year for which an abatement is requested and each subsequent year, plus a copy of their current fiscal year budget(s).
11. Every petition must include detailed information and supporting documentation on all other assets and liabilities, and income and expenses, of the petitioner.

## TAX ABATEMENT RULES OF THE NEW HAVEN BOARD OF ALDERMEN

12. Every petition must include a conflict-of-interest/non-collusion affidavit, duly acknowledged, in a form and manner provided by the Tax Abatement Committee. Said affidavit shall disclose, at a minimum, all relationships of the petitioner(s), whether contractual, professional, or familial, with:
  - a. The City of New Haven, or with any authority, board, bureau, commission, department, or other entity of the City; and
  - b. Any employees, members, or appointed or elected officials of the City of New Haven, or of any authority, board, bureau, commission, department of other entity of the City.
13. All abatement petitions, and all information and documents received or otherwise obtained by the Board, its Committees, or its staff regarding the petition, will constitute a public record and will be available for public inspection. As part of the petition process, every petitioner must execute an oath, duly acknowledged, in which he or she states his or her knowledge of this requirement and explicitly authorizes such disclosure.
14. Every owner of a property which is the subject of an abatement petition must submit a completed petition. If an owner is married, then the owner's spouse must either join in the owner's petition, or submit a separate petition.
15. The petitioner must submit the completed, duly acknowledged petition to the Office of Legislative Services, City Hall, 165 Church Street, New Haven, CT 06510-2010. The petition will be reviewed by Tax Abatement Committee staff to determine eligibility and completeness.
15. Petitioners may be required to provide additional documentation to explain or substantiate information obtained by the Tax Abatement Committee or its staff. All information and documentation requested by the Tax Abatement Committee or its staff must be provided within the time period specified. The petition will be denied if this requirement is not met.
17. Before a public hearing shall be scheduled for consideration of a petition, the following documents must be received by Tax Abatement Committee staff:
  - a. Assessment and tax impact reports prepared by the Assessor, Tax Collector, and Controller in accordance with City Ordinances § 2-1/2-7(a).
  - b. A report from the Controller and/or his designee(s) identifying other sums owed to the City by any owner of the property which is the subject of the petition, or owed by any spouse or dependent of any such owner.
18. All abatement petitions accepted by the Board will be scheduled for public hearing by the Tax Abatement Committee. Written notice of the hearing will be mailed to the petitioner. The petition will be denied if the petitioner twice fails to appear.
19. All abatements approved by the Board will be recorded in the New Haven Land Records.
20. Petitioners must promptly deliver to Tax Abatement Committee staff written notice of any material changes in their financial condition, changes in their interest in the property, or legal actions pertaining to the property, and any changes, modifications, or amendments to the conflict-of-interest/non-collusion affidavit, until such time as the appropriate documents have been recorded in the New Haven Land Records (if the petition is approved), or until the petition is denied by the Board.
21. Abatements approved by the Board may require placement of a lien by the City of New Haven for the sum abated with interest on the property to which the abatement applies. The Board may require that additional or other security be provided to the City through the issuance of a promissory note, mortgage, or other instrument.
22. If the Board approves a petition, and collection costs (legal fees, court costs, process servers, etc.) have been incurred, then payment of all such costs will be a prerequisite for implementation of the abatement.
23. If the Board approves a petition, and one or more owners of the property, or a spouse or dependent of any owner, owes the City any sum for any other purpose (e.g., taxes on another property, loans, fines, sewer assessments, etc.), then the abatement will be made conditional upon payment of such sum on terms specified in the abatement approval.

1. Residential property may only have one, two, or three units. Only the portion of the property occupied by the owner may be considered for an abatement. For multi-family homes, the tax will be prorated among the units. Credits (elderly, freeze) and exemptions (veteran, blind, etc.) will be applied by the Committee to the part of the property which is occupied by the owner. The rest of the property will be treated as "investment property" under Aldermanic Tax Abatement Procedure 3.c. and will be ineligible for an abatement.
2. The property must be the sole residence of the petitioner and the petitioner must be an owner of the property. If the property is partly or wholly held in or by an estate, trust, or other inanimate "person", the property will be treated as "investment property" under Aldermanic Tax Abatement Procedure 3.c. and will be ineligible for an abatement.
3. Adult family members residing at the property must complete and submit Tax Abatement Petitions and provide other documents required by the Committee. A petition will be considered to be incomplete, and will not be accepted by the Board, if any required forms or documents are missing.
4. Information provided on the petition form must be documented. Petitioners must include copies of current statements for their income; bank accounts and investments, mortgage, utilities, insurance premiums; credit cards, and any major bills listed on the petition forms or included in the listing of average monthly expenses. And, for each Grand List year for which an abatement is requested, petitioners must document all income with copies of the applicable forms, for example, income tax returns with all schedules attached, W-2 Forms, 1099 Forms for Social Security, pensions, dividends, interest, unemployment, capital gains, etc.
5. The Committee will not abate any tax, interest, or fee due on the property at the time any present owner took title to it.
6. If any payment required after aldermanic action on an earlier abatement petition is now due or overdue from the same person or for the same property previously acted upon, the Committee will not accept, hear, or approve a new petition from the same person or for the same property.
7. Abatements approved by the Committee will defer collection of the tax. All owners will be required to enter into an agreement with the City by which a lien will be placed on the property to secure payment of the tax, plus interest if required. The agreement will be in a form approved by the Committee's attorney. All conditions set by the Committee must be met or the abatement will be null and void. The Committee may make an exception to this Rule upon a separate motion, voted in the affirmative by at least five members of the Committee, to make such exception.

**Keep these Rules for your information. Do not submit them with your Petition.**

Pursuant to Connecticut General Statutes or Section 49 of the City Charter, the New Haven Board of Aldermen may abate local property taxes under certain circumstances. The abatement petition and all documents regarding it will constitute a public record and be available for public inspection (Freedom of Information Act, C.G.S. Chapter 3).

1. Before submitting a petition for an abatement\* to the Board of Aldermen, the person must
  - (a) apply to the Assessor for assessment exemptions to which the person may be entitled, and
  - (b) apply to City Housing & Neighborhood Development or Business Development officials for assistance, and
  - (c) meet with the Tax Collector or his designated representative about payment schedules or other tax programs to try to resolve the debt.
  
2. The petitioner must submit the completed, notarized "Aldermanic Tax Abatement Petition" to the City/Town Clerk, Room 204, 200 Orange Street, New Haven, CT 06510, in order to be considered by the Board of Aldermen. If the tax liability is shared among owners, heirs, etc., then each must submit a completed petition. Documentation and forms from earlier petitions for an abatement may not be used in the new petition.
  
3. The Board of Aldermen will not accept:
  - a. petitions for abatement which are incomplete or lack any required documentation; or
  - b. petitions for abatement on motor vehicles; or
  - c. petitions for abatement on investment property or personal property owned by individuals; or
  - d. petitions for abatement on real or personal property owned by businesses or non-profits unless C.G.S. sections indicated apply: 8-215 (housing for low or moderate income persons per contract with City), 12-81b (some exemptions applied retroactively for certain non-profits), 12-124 (railroad companies in bankruptcy reorganization), 12-125 (small businesses with federal working capital loans), or 12-127a (structures of historical or architectural merit); or
  - e. petitions for abatement if the petitioner accepted the obligation in the deed or title documents; or
  - f. petitions for abatement resulting from a disputed property assessment; or
  - g. petitions for abatement if the tax account has been referred to legal counsel for collection; or
  - h. petitions for abatement if the property is the subject of an action for foreclosure in any court; or
  - i. petitions for abatement where the property and grand list year(s) involved are already the subject of an assessment deferral, abatement, or other tax agreement, or a planned development district, planned development unit, or land disposition agreement, to which the City of New Haven is a party; or
  - j. requests for reconsideration of abatement petitions previously denied by the Board.
  
4. All abatement petitions accepted by the Board of Aldermen will be scheduled for public hearing by the Tax Abatement Committee. Written notice of the hearing will be mailed to the petitioner. Petitioners must call Committee staff at 946-6045 if they will not appear. The petition will be denied if the petitioner twice fails to appear.

5. All information and documentation required by the Tax Abatement Committee must be provided. The Committee will deny a petition if this requirement is not met.
6. Petitioners must provide with the petition forms a copy of their federal income tax return(s) for each year for which an abatement is requested. Non-profit and business petitioners also must submit copies of their annual financial statements for each year for which an abatement is requested, plus a copy of their current fiscal year budget. Petitioners may be required to provide additional documentation to explain or substantiate information obtained by the Tax Abatement Committee.
7. Petitioners must promptly deliver to the City Clerk written notice of any material changes in their financial condition, changes in their interest in the property, or legal actions pertaining to the property, until such time as the signed documents in procedures 8 and 9 below have been filed with the City Clerk (if the petition was approved), or until the petition is denied by the Board of Aldermen.
8. Abatements approved by the Board of Aldermen which provide for placement of a lien or other security shall also require the petitioner(s), before the abatement may go into effect, to enter into an agreement with the City of New Haven to provide periodic reports regarding ownership of the property to the Tax Collector.

**\*Note:** The term "abatement" refers here to property taxes or interest or lien fees associated with those taxes, and may be applied to include the elimination, reduction, or deferral of these obligations, or assessment exemptions, as appropriate. These procedures do not apply to abatements requested for development property under C.G.S. Sec. 7-498.

**Keep these Procedures for your information.**

**Do not submit them with your petition.**

**NEW HAVEN BOARD OF ALDERMEN  
Tax Abatement Petition**

**Adopted 4/07/93  
Residential Property**

1. Name \_\_\_\_\_
2. Home Address \_\_\_\_\_  
(street, city, state, zip code)
3. Daytime Telephone # \_\_\_\_\_
4. Date of Birth \_\_\_\_\_ 5. Social Security # \_\_\_\_\_
6. Are you disabled? \_\_\_\_\_ If "yes", ATTACH a copy of your Social Security, V.A., or other agency document attesting to your disability. [Note: This information is requested to help determine eligibility for tax assistance programs.]
7. Employment Status: Employed \_\_\_\_\_ Unemployed \_\_\_\_\_ Retired \_\_\_\_\_  
Provide the information indicated about your current job if you are employed. Otherwise, report on your last job.  
Employer \_\_\_\_\_ Hours Per Week \_\_\_\_\_  
City, State \_\_\_\_\_ # of Years There \_\_\_\_\_  
Job Title \_\_\_\_\_ Annual Salary \$ \_\_\_\_\_
8. Street address of the property for which an abatement is requested  
\_\_\_\_\_ 9. Number of Units \_\_\_\_\_
10. Date you acquired property \_\_\_\_\_ 11. Price \$ \_\_\_\_\_
12. Mortgage on the property now? \_\_\_\_\_ If "yes", when will it be paid off? \_\_\_\_\_
13. Government Assistance. Have you ever before applied for or received abatements or other government assistance for any property located in New Haven? \_\_\_\_\_ If "yes", explain below:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
14. Other Financial Assistance. Have you applied to a bank or other institution for financial assistance? \_\_\_\_\_ If "yes", ATTACH a letter or other document from the institution showing the results of its review.
15. Exemptions and Tax Reductions. You must meet with the Assessor or his representative to apply for any exemptions or tax reductions for which you are eligible. ATTACH a document from the Assessor showing the results of the review.

16. **Taxes Due on the Property.** List below the Grand List Years and amount of Taxes, Interest, and Lien Fees due on the property for which an abatement is requested.

Year ->	Taxes \$	+ Interest \$	+ Lien Fees \$	= Total Due \$
<b>Totals -&gt;</b>				

17. **Total Abatement Requested:** \$ \_\_\_\_\_

18. **Poor and Unable To Pay.** Why do you feel you are poor and unable to pay these taxes, interest, or lien fees?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

19. **Back Taxes.** Were any of these taxes due on the property when you acquired it? \_\_\_\_\_

20. **City Collection Efforts.** Has the City of New Haven referred your tax accounts to an attorney for collection? \_\_\_\_\_ **You must meet** with the Tax Collector or his representative to try to settle your tax accounts. **ATTACH** a document from the Tax Collector showing the results of the review. What efforts are you making to try to settle with the City?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

21. **Pending Foreclosures.** Is anyone (City, bank, WPCA, mortgage company, doctors, etc.) trying to foreclose on this property? \_\_\_\_\_ **If "yes", list each. ATTACH** a copy of the notice you received from the sheriff.

a. Name \_\_\_\_\_ Date \_\_\_\_\_  
 Reason \_\_\_\_\_ Amount \$ \_\_\_\_\_

b. Name \_\_\_\_\_ Date \_\_\_\_\_  
 Reason \_\_\_\_\_ Amount \$ \_\_\_\_\_



**22. Liens, Attachments, Encumbrances.** List all outstanding liens (except tax liens), attachments, and encumbrances on the property for which you are requesting an abatement. For each, list the name of the person or organization you owe, the date and amount of the lien, attachment, or encumbrance, and the volume and page number in the New Haven Land Records. **ATTACH** a copy of each document.

a. Name \_\_\_\_\_  
 Date \_\_\_\_\_ Amount \$ \_\_\_\_\_ Volume \_\_\_\_\_ Page \_\_\_\_\_

b. Name \_\_\_\_\_  
 Date \_\_\_\_\_ Amount \$ \_\_\_\_\_ Volume \_\_\_\_\_ Page \_\_\_\_\_

c. Name \_\_\_\_\_  
 Date \_\_\_\_\_ Amount \$ \_\_\_\_\_ Volume \_\_\_\_\_ Page \_\_\_\_\_

d. Name \_\_\_\_\_  
 Date \_\_\_\_\_ Amount \$ \_\_\_\_\_ Volume \_\_\_\_\_ Page \_\_\_\_\_

e. Name \_\_\_\_\_  
 Date \_\_\_\_\_ Amount \$ \_\_\_\_\_ Volume \_\_\_\_\_ Page \_\_\_\_\_

f. Name \_\_\_\_\_  
 Date \_\_\_\_\_ Amount \$ \_\_\_\_\_ Volume \_\_\_\_\_ Page \_\_\_\_\_

**23. Financial Planning Assistance.** Have you obtained financial planning assistance from a government or private agency? \_\_\_\_\_ If "yes", **ATTACH** a letter or other document from the agency showing how this may affect your ability to meet your current or future tax obligations.

**24. Cash and Savings.** Show the amount of money you have in each.

Checking \$ \_\_\_\_\_ Savings \$ \_\_\_\_\_ I.R.A./Keogh \$ \_\_\_\_\_  
 Certificates of Deposit \$ \_\_\_\_\_ Money Market \$ \_\_\_\_\_  
 U.S. Savings Bonds \$ \_\_\_\_\_ Other \$ \_\_\_\_\_ Cash \$ \_\_\_\_\_

**25. Insurance and Annuities.** List the total face value and cash value of insurance and annuity policies you own. **ATTACH** a company statement showing the value of each policy.

Insurance: Face \$ \_\_\_\_\_ Cash \$ \_\_\_\_\_

Annuities: Face \$ \_\_\_\_\_ Cash \$ \_\_\_\_\_

26. **Stocks, Bonds, Other Securities.** List the total value of your stocks, bonds, and other securities. **ATTACH** statements from the companies or your broker showing what you own and the current market value of your holdings.

Stocks \$ \_\_\_\_\_ Bonds \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

27. **Other Investments** (except real estate). Show the type of thing you have invested in (such as stamps, coins, antiques, precious metals, etc.). **ATTACH** a recent appraisal for each investment.

Investment Type \_\_\_\_\_ Appraisal \$ \_\_\_\_\_  
 Investment Type \_\_\_\_\_ Appraisal \$ \_\_\_\_\_

28. **Businesses.** List each business you have an interest in as a sole proprietor, partner, or investor (except those listed above). **ATTACH** the most recent audited financial statements for the firm.

Name \_\_\_\_\_ Interest (\$ or %) \_\_\_\_\_  
 Name \_\_\_\_\_ Interest (\$ or %) \_\_\_\_\_

29. **City Contracts.** List each contract you have with the City to provide goods or services. **ATTACH** a copy of each.

Dept. \_\_\_\_\_ Date \_\_\_\_\_ Amount \$ \_\_\_\_\_  
 Dept. \_\_\_\_\_ Date \_\_\_\_\_ Amount \$ \_\_\_\_\_

30. **Trusts.** Are you the beneficiary of a trust or other covenant, assignment, or agreement? \_\_\_\_\_ If "yes", **ATTACH** a copy of it.

31. **Claims and Lawsuits.** Are you the plaintiff in any current claim or lawsuit for damages, lost income, etc.? \_\_\_\_\_ If "yes", **ATTACH** a copy of the relevant papers.

32. **Vehicles.** List each vehicle (car, camper, motorcycle, boat, plane) you own. **ATTACH** a copy of the registration for each.

a. Auto: Year \_\_\_\_\_ Manufacturer \_\_\_\_\_ Model \_\_\_\_\_  
 Purchase: Year \_\_\_\_\_ Price \$ \_\_\_\_\_

b. Auto: Year \_\_\_\_\_ Manufacturer \_\_\_\_\_ Model \_\_\_\_\_  
 Purchase: Year \_\_\_\_\_ Price \$ \_\_\_\_\_

c. Other: Year \_\_\_\_\_ Manufacturer \_\_\_\_\_ Model \_\_\_\_\_  
 Purchase: Year \_\_\_\_\_ Price \$ \_\_\_\_\_

**33. Real Estate.** Provide the information specified for each property you own (except the property involved in this petition for an abatement). **ATTACH** a copy of the deed and mortgage documents for each property listed.

a. Address \_\_\_\_\_ Price \$ \_\_\_\_\_  
 Property Type: Residential \_\_\_\_\_ Commercial \_\_\_\_\_ Mixed \_\_\_\_\_

b. Address \_\_\_\_\_ Price \$ \_\_\_\_\_  
 Property Type: Residential \_\_\_\_\_ Commercial \_\_\_\_\_ Mixed \_\_\_\_\_

**34. Miscellaneous Debts.** List below all debts over \$200-(except the mortgage and taxes on your home). Include loans, credit cards, overdue income taxes, utilities, and other (doctor, hospital, etc.). For each show the name of the person you owe and the debt amount. **ATTACH** a copy of the most recent statement for each debt.

a. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

b. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

c. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

d. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

e. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

f. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

g. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

h. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

i. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

j. Name \_\_\_\_\_ Debt \$ \_\_\_\_\_

**35. Dependents.** Do you have any dependents? \_\_\_\_\_ If "yes", list them below. Include each person's name, relationship to you, age, and each one's annual income.

Name \_\_\_\_\_ Relation \_\_\_\_\_ Age \_\_\_\_\_ Income \$ \_\_\_\_\_

Name \_\_\_\_\_ Relation \_\_\_\_\_ Age \_\_\_\_\_ Income \$ \_\_\_\_\_

Name \_\_\_\_\_ Relation \_\_\_\_\_ Age \_\_\_\_\_ Income \$ \_\_\_\_\_

Name \_\_\_\_\_ Relation \_\_\_\_\_ Age \_\_\_\_\_ Income \$ \_\_\_\_\_

Name \_\_\_\_\_ Relation \_\_\_\_\_ Age \_\_\_\_\_ Income \$ \_\_\_\_\_

36. **Income.** For each Grand List Year for which you are seeking an abatement, **list** your gross Pay (salaries, wages, etc.), Investment income (interest, rents, capital gains, etc.), and Other income (Social Security, pension, unemployment, inheritances, family contributions, etc.). **ATTACH** income tax returns, W-2 Forms, 1099 Forms, etc. to document all income.

Year ->	Pay \$	+ Investments \$	+ Other \$	= Total \$

37. **Income This Year.** Estimate your income for this year using the same categories as above in #34. **ATTACH** pay stubs, Social Security benefits statements, etc.

Pay \$ \_\_\_\_\_ + Investments \$ \_\_\_\_\_ + Other \$ \_\_\_\_\_ = Total \$ \_\_\_\_\_

Average Monthly income (Total divided by 12) -----> \$ \_\_\_\_\_

38. **Average Monthly Expenses.** Estimate your typical monthly expenses for this year. **ATTACH** current bills, etc.

Mortgage or Rent (excluding tax escrow) \$ \_\_\_\_\_

Utilities: Elec. \$ \_\_\_\_\_ Oil \$ \_\_\_\_\_ Gas \$ \_\_\_\_\_ \$ \_\_\_\_\_

Sewer \$ \_\_\_\_\_ Water \$ \_\_\_\_\_ Phone \$ \_\_\_\_\_ Cable \$ \_\_\_\_\_

Food \$ \_\_\_\_\_

Clothing, Laundry, Household \$ \_\_\_\_\_

Insurance: Life \$ \_\_\_\_\_ Medical \$ \_\_\_\_\_ Auto \$ \_\_\_\_\_ Home \$ \_\_\_\_\_ \$ \_\_\_\_\_

Other Medical and Dental \$ \_\_\_\_\_

Transportation (bus fares, gas, etc.) \$ \_\_\_\_\_

Debts (loans, credit cards, etc.,) \$ \_\_\_\_\_

Savings and Retirement \$ \_\_\_\_\_

Gifts, Donations, Other Expenses \$ \_\_\_\_\_

Income Taxes: Federal \$ \_\_\_\_\_ State \$ \_\_\_\_\_ \$ \_\_\_\_\_

New Haven Property Taxes: Home \$ \_\_\_\_\_ Auto \$ \_\_\_\_\_ \$ \_\_\_\_\_

Total Average Monthly Expenses -----> \$ \_\_\_\_\_

**REVIEW** all questions to be certain that you have answered them fully and accurately. Incomplete petitions will not be accepted by the Board of Aldermen.

**ATTACH** copies of all documents specified as you were filling out the form. If the documents are not included with the petition when it is submitted, the petition will not be accepted by the Board of Aldermen.

**REMEMBER** that this document must be signed in the presence of a Notary Public, Justice of the Peace, or Commissioner of the Superior Court (a lawyer). Do not sign it in advance. The Oath below must be signed by the petitioner(s) or the petition will not be accepted by the Board of Aldermen.

---

**OATH BY THE PETITIONER(S)**

I/We, the undersigned, do swear to and understand the following:

1. The information provided on this petition, attached to it, or otherwise submitted with it by me/us, is truthful and not misleading.
2. I/We shall inform the City of New Haven promptly of any material changes in my/our financial condition(s), interest in the property, or legal actions pertaining to it, until such time as official consideration and recording of this petition and action on it are completed.
3. This petition, any information or documents contained within it or otherwise submitted in conjunction with it, and any information or documents obtained by the New Haven Board of Aldermen, its Committees, or its staff related to this petition, are and shall be a public record within the meaning of Section 1-18a(d) of the Connecticut General Statutes and said record shall be available for public inspection as required by Section 1-19(a) of said Statutes.
4. This petition shall be denied by the New Haven Board of Aldermen if said Board or its Tax Abatement Committee shall find that I/we have violated any portion of this Oath.

Signature(s) of Petitioner(s) \_\_\_\_\_  
\_\_\_\_\_

Acknowledged by \_\_\_\_\_ Date \_\_\_\_\_

Notary Public, Justice of the Peace, or  
Commissioner of the Superior Court



# CITY OF NEW HAVEN

NEW HAVEN, CONNECTICUT

SALVATORE A. CALDERARO  
TAX COLLECTOR  
787-8051

OFFICE OF THE TAX COLLECTOR  
P.O. BOX 1776  
NEW HAVEN, CONN. 06507-1776

GEORGE J. PERTESIS  
DEPUTY TAX COLLECTOR  
787-7075

REVIEW OF TAXES DUE ON PROPERTY Review Date \_\_\_\_\_

Property: Owner \_\_\_\_\_

Address \_\_\_\_\_

Taxes due on the Property (see attached printout for detail):

TOTALS-> Tax \_\_\_\_\_ + Int \_\_\_\_\_ + Fee \_\_\_\_\_ = Total \_\_\_\_\_

\_\_\_\_ Delinquent tax account(s) referred on \_\_\_\_\_ to  
attorneys for collection.

\_\_\_\_ Tax Payment Schedule was offered as follows:

Down payment of \$ \_\_\_\_\_ due by \_\_\_\_\_

Monthly payment of \$ \_\_\_\_\_ due by \_\_\_\_\_

Total would be paid off by \_\_\_\_\_

\_\_\_\_ Tax Payment Schedule was accepted by Taxpayer (attached)

\_\_\_\_ Tax Payment Schedule was not accepted by Taxpayer

\_\_\_\_ Tax Payment Schedule was not offered because \_\_\_\_\_

Signature of Tax Collector or Designee \_\_\_\_\_

\* \* \* \* \*

Instructions:

1. The Aldermanic Tax Abatement Procedures require that any property owner wishing to apply for a tax abatement meet first with the Tax Collector to try to resolve the debt.
2. The Tax Collector must attach the status printout for the tax account(s), signed tax payment schedules, information on delinquent tax accounts of the property owner, etc.
3. This document, with attachments, must be submitted with the Aldermanic Tax Abatement Petition.