

ORDINANCE NO. 2018-2

**AN AMENDMENT TO CHAPTER 169 OF THE
ORDINANCES OF THE TOWN OF BARRINGTON**

Chapter 169

Taxation

* * *

Article II

Tax Exemption for the Elderly and Totally Disabled

* * *

§ 169-7 Definitions.

In addition to the definitions otherwise herein set forth, any reference herein contained to the following terms shall have the meanings indicated:

APPLICANT

An eligible person who has filed an application for exemption pursuant to § 169-8 hereof.

APPLICATION

An application duly and timely filed pursuant to § 169-8 hereof.

ASSESSOR

The Tax Assessor of the Town of Barrington from time to time appointed pursuant to Section 13-1-1 of the Charter of the Town of Barrington.

BOARD OF ASSESSMENT REVIEW

The Board of Assessment Review appointed by the Town Council of the Town of Barrington pursuant to Section 13-2-1 of the Charter of the Town of Barrington.

ELIGIBLE PERSON

Any ~~natural person~~ resident who on or before June 30 of the year during which that person makes an application and has either attained the age of 65 or become totally disabled.

ELIGIBLE PROPERTY

Residential property (or any interest therein other than an interest for a term of years) owned and occupied by an eligible person as of December 31 next preceding the date of filing of an application.

GROSS INCOME

Gross income as defined in the Internal Revenue Code of ~~1954~~1986, as heretofore amended.

INCOME

The gross income of an eligible person for the calendar year next preceding the year an application is filed, including the gross income of such person's spouse, if such eligible person and spouse are married at the time such application is filed, ~~and including the gross income of such person's children, if such children are residing with the applicant,~~ to which sum shall be added any of the following items received by such eligible person and such spouse during such calendar year:

- A. Any interest or dividends not otherwise included in gross income.
- B. The taxable proceeds of any life insurance, ~~if other than in a lump sum payment.~~
- C. Any pension, annuity or retirement benefits not otherwise included in gross income.
- D. The untaxed portion of any Social security benefits.

RESIDENT

An individual who maintains a permanent place of abode in the Town of Barrington and is present in the Town of Barrington for an aggregate of more than 183 days in any calendar year.

RESIDENTIAL PROPERTY

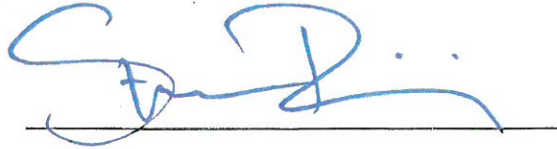
Any improved real property, a part of which is owned and occupied by an eligible person as such person's principal residence.

TOTALLY DISABLED

The inability to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or be of long-continued or indefinite duration.

* * *

This ordinance shall take effect upon passage

A handwritten signature in blue ink, appearing to be 'S. D.', written over a horizontal line.

Council Member

Filed: January 25, 2018

Introduced: February 5, 2018

Adopted: _____