



Town of Easton

Easton Senior Tax Relief Program - 2024

April 2024

The Town of Easton provides tax relief for qualifying seniors in two programs, the Tax Abatement program and the optional Tax Deferral program. The following is a summary of these two programs and their requirements for submission to the Easton Assessor's Office (203) 268-6291. A complete description is contained in the **2021 Tax Relief for the Elderly Ordinance** which is on file in the Town Clerk's office and can be found on the town website at eastonct.gov/about-easton.

Qualification Requirements:

- The applicant must be 65 as of Dec 31, 2023 (or a surviving spouse 60 or older).
- The property must be owned by the applicant and be their principal residence.
- The applicant must have lived in Easton for at least five years.
- The combined income of all adults living in the residence must be less than **\$85,000**, as calculated by the Assessor's Office using the provided documents.
- The combined assets of all adults living in the residence must be less than **\$650,000**.

Tax Abatement Program:

This program provides a credit against the applicant's real-estate property taxes. The credit is a percentage of last year's property tax bill.

Tax Deferral Program (optional):

This program allows the applicant to defer up to 75% of their remaining tax after all other relief benefits have been taken.

Extension on Filing Taxes:

If you are filing for an extension on filing federal tax returns your application for tax relief must be submitted by **May 15, 2024** with all required signatures. You must obtain a form from the Assessor's office that describes the procedure to be followed in this event. Sign and return this form to the Assessor's office.

Application Deadline:

Your Completed application packet must be received in the Assessor's Office no later than **4:30pm on Wednesday, May 15, 2024**. Please contact the Assessor's Office if you need a staff member to meet you curbside for document drop-off.

RETURN ALL PAGES OF THIS PACKET

Applicant-must return **Senior Tax Relief Check List**

1. Use this check list to ensure that you submit the required application documents

- Completed, Signed, & Dated Application for Elderly Tax Relief
- Signed & Dated Affidavit as to Assets

2. Use this check list to ensure that you submit the following documents

FOR EACH ADULT THAT LIVES IN THE HOUSEHOLD

- Filed 2023 Federal & State Tax returns & all schedules filed & Business Returns.
- All 2023 Social Security Benefit Statements (*Form SSA-1099*). The end of year statement that shows your ACTUAL Social Security & Medicare payments received.
- Documentation of what **you** paid out of pocket for health insurance premiums (*e.g.; Medicare Supplement or Medicare Advantage Insurance payments*) including Long Term Healthcare insurance premiums
- Receipts of all medical expenses if you are requesting the Deduction for Total Medical Expenses. (*If your total medical expenses are greater than 20% of your adjusted gross income, you MAY qualify for an additional medical deduction*).

3. If you are not required by the IRS to file an income tax return you **must submit** all of the documents in #2 above, except IRS 1040. **In place of it** submit the following:

- All 1099 forms and all W-2 forms for 2023
- Documentation of any other income you received in 2023

If you have questions or concerns please attach on a separate piece of paper with your contact information. **NOTE: You must submit statements. No hand-written lists.**

Submit **Application** along with this **check list** & the required **documentation** no later than 4:30pm on Wednesday, May 15, 2024 to:

Assessor's Office

225 Center Road
Easton, CT 06612
203-268-6291



Town of Easton

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NAME _____ Social Security # _____ Date of Birth _____

SPOUSE _____ Social Security # _____ Date of Birth _____

ADDRESS _____
(of the property for which tax relief is sought)

PHONE # _____ EMAIL _____

MARITAL STATUS: Single _____ Married _____ Widow/Widower _____

ALTERNATE CONTACT: Name/Relationship _____

Alternate PHONE # _____ EMAIL _____

1. Have you or your spouse or both, been a resident of Easton and paid real estate taxes on the above property for the five (5) years immediately preceding this application? **YES NO**
2. Did you or your spouse or both occupy the above property **as your principal (legal) residence** for more than 183 days (over six months) in the calendar year immediately preceding this application? **YES NO**
3. TOTAL number of adults living in the household during 2023: _____
4. Your age on December 31 of 2023? _____
5. Are you applying for a Tax Deferral in addition to an Abatement? **YES NO**
6. Have you requested an extension for filing your federal income tax return beyond May 15th? **YES NO**
7. Do you share ownership of this property with anyone other than your spouse? **YES NO**

If you answered YES to Question 7, list other owner(s) and their percentage of ownership.

CONTINUE ON REVERSE SIDE

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8. By submitting a copy of your IRS tax return(s) you are certifying that the information as to income is true and that the return was filed with the IRS. You may also be required to submit an authorization to the IRS to allow the Assessor to obtain information directly from the IRS. Other verification of income or residency may be required.

Please initial how you would like your tax documents handled

_____ Documents to be picked up by applicant or designee

_____ Shred ALL Documents (determination letter will be mailed)

9. If this is your first application, please attach proof of age for you and your spouse (copy of driver's license, birth certificate, etc.). Copies will not be returned.

AFFIDAVIT

The applicant or authorized agent deposes that the above statements are **TRUE AND COMPLETE** and claims tax relief under the ordinances of the Town of Easton. The penalty for making a false affidavit is the refund of all credits improperly taken and a fine of \$500.00 or imprisonment for one year, or both. Your signature signifies that this affidavit has been read and understood.

Signature of Applicant or Agent: _____

Signature of Spouse: _____

Signature of Assessor
or other person processing application: _____

Date: _____

REMINDER: Include the income for ALL ADULTS residing in the household unless such other resident is a full-time student, a person receiving Social Security Disability income (under 65 years-old), or a renter (*rental income must be included in your tax return. See Section 15 of the Tax Relief for the Elderly ordinance for the definition of "renter"*).



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AFFIDAVIT AS TO ASSETS

I/We the undersigned taxpayer(s) do hereby certify, under penalties provided by law, that as of December 31, 2023, I/We together have a qualifying total asset value (QTAV) not exceeding **\$650,000**. Qualifying total asset value shall consist of any and all assets of the applicant and spouse (and all other adults living in the household except those excluded in Section 15 of the most recent Tax Relief for the Elderly Ordinance) including without limitation liquid assets (e.g.; cash, including bank accounts, and marketable securities), retirement accounts (e.g.; IRA, 401k, 403b) and the taxpayer's equity in all other real estate and personal property but shall specifically exclude the value of the applicant's principal residence (as defined in Section 12 of the ordinance), all tangible personal property contained therein and all motor vehicles.

Taxpayer Signature

Date

Taxpayer Signature

Date

If taxpayer has the assistance of a family member or advisor, he/she must sign the following:

The undersigned has assisted the above taxpayer(s) with finances/tax returns/tax relief application. I certify that as of December 31, 2023, based upon information available to me, I believe that taxpayer(s) together have a qualifying total asset value (QTAV) not exceeding **\$650,000**. Qualifying total asset value shall consist of any and all assets of the applicant and spouse (and all other adults living in the household except those excluded in Section 15 of the most recent Tax Relief for the Elderly Ordinance) including without limitation liquid assets (e.g.; cash, including bank accounts, and marketable securities), retirement accounts (e.g.; IRA, 401k, 403b) and the taxpayer's equity in all other real estate and personal property but shall specifically exclude the value of the applicant's principal residence (as defined in Section 12 of the ordinance), all tangible personal property contained therein and all motor vehicles.

Print Name

Signature

Date