

# **STATE OF CONNECTICUT PROGRAMS**

## **Introduction**

A property tax exemption is a reduction in an approved applicant's real or personal property (motor vehicle) assessment that is administered by the Assessor of the town in which the applicant resides. Residency and property ownership must be established on or before the October 1 assessment date. Except where noted, proof of exemption eligibility must also be provided on or before the assessment date.

## **The following programs are administered by the Town of Easton's Assessor's Office.**

### **Elderly and Disabled Program**

Under this program, a tax credit may be applied to the tax bill for the property on which the applicant resides. Credits can be up to \$1,250 for married couples and \$1,000 for unmarried applicants. Credits are based on a graduated income scale.

#### **Requirements:**

1. Must reside as the owner (or have life use) of the property as of October 1 of the year before applying.
2. Must have lived in Connecticut for one year.
3. An applicant or spouse must be 65 years of age or older; or be 100% disabled (per Social Security); or be 50 and be a surviving spouse.
4. Application must be filed with the local assessor between February 1 and May 15. Please call the Assessor's Office for details.
5. Proof of income requires a completed federal tax return along with Social Security 1099's.

Following approval of the initial application by the Assessor's Office the applicant must file biennially. It is the responsibility of the applicant to notify the Assessor's Office of any change in their income.

Note: Qualifying income limits are adjusted annually and are available from the program administrator.

### **Tax Exemption for Blind Persons**

State law provides a 3,000 property tax exemption for property owners who are blind.

#### **Requirements:**

1. An applicant must meet the definition of blindness set forth in Connecticut General Statute section 12-92; and
2. The applicant must provide satisfactory proof of such blindness such as a certification by a qualified medical doctor. Once proof has been provided no further action by the applicant is required.
3. The filing deadline is October 1.

### **Tax Exemption for Disabled Persons**

State law provides a 1,000 property tax exemption for property owners who are permanently and totally disabled.

#### **Requirements:**

1. An applicant must be permanently and totally disabled and receiving Social Security Disability benefits or benefits under a federal, state or local retirement program.

2. The applicant must provide satisfactory proof of total disability to the Assessor such as an award letter.
3. The filing deadline is October 1.

### **Renters Rebate Program**

State law provides a program for renters who are elderly or disabled, and whose annual income does not exceed certain limits. Under this program, a check is directly remitted to an approved applicant by the State. These checks represent partial refunds of rental and utility payments. Persons renting an apartment, room or cooperative housing or even leasing a mobile space may be eligible. Renter rebates can be up to \$900 for married couples and \$700 for unmarried applicants.

In order to receive a Renters Rebate:

1. Must file application annually with the Town of Easton between April 1 and October 1.
2. The applicant or the spouse must be 65 years of age or older or be 100% disabled (per Social Security) or be 50 and be a surviving spouse.
3. Must have lived in Connecticut for one year.
4. Thirty-five percent of applicant's annual rent must exceed 5% of the applicant's annual income.
5. A federal income tax form must be provided along with SSA 1099s. In addition, rent and utility payments made in the previous calendar year must be provided.

## **TOWN OF EASTON**

### **Senior Tax Relief Program**

The Town of Easton provides tax relief for qualifying seniors in two programs, the Tax Abatement program and the optional Tax Deferral program. Please see *2021 Tax Relief for the Elderly Ordinance* which is on file in the Town Clerk's office and can be found on the Town of Easton website at <https://www.eastonct.gov/about-easton/pages/ordinances-ecode> for complete details.

### **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 tax bill.

- The abatement percent is calculated on a sliding scale based on income.
- Maximum abatement percentage is 46%.

### **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.

- The deferral draws interest at the town's borrowing rate.
- The deferral continues until the house is sold, transferred, vacated or deceased.
- Deferred taxes may be repaid without penalty.
- The deferral is secured by a lien on the property.

### **Qualification Requirements:**

1. The applicant or spouse must be 65 as of December 31<sup>st</sup> prior to the fiscal year for which tax relief is sought (or a surviving spouse 60 or older).
2. The property must be owned by the applicant and be their principal residence.

3. The applicant must have lived in the residence for at least five years.
4. The combined income of all adults living in the residence must be less than \$85,000.
5. The combined assets of all adults living in the residence must be less than \$650,000.

Applications for the Easton Senior Tax Relief Program are automatically mailed out in March to registered voters that are 65 and over as of December 31<sup>st</sup> of the prior year, that have been residents for more than five years and Easton is their primary residence. If you are not a registered voter but meet the program qualifications please call the Assessor's office to be added to the mailing list.

If you have further questions about any of the programs in this pamphlet please contact the Assessor's office at (203) 268-6291.

# **TAX RELIEF PROGRAMS FOR THE ELDERLY & DISABLED**

*State of Connecticut &  
Town of Easton*



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