

Elderly and Totally Disabled Homeowners Program

State and local programs are available to homeowners who are 65 years of age and or totally disabled. The program grants credit against tax payments. Income limits for the program are set annually by the Office of Policy and Management. Income includes wages, pensions, Social Security payments, and interest on savings. Applications are accepted in the Assessor's Office, 235 Grand Street, Courtyard Level, Waterbury, CT from **February 1st to May 15th**.

Please contact the Assessor's Office at (203) 574-6828 for additional information.

PLEASE PRINT OR TYPE

M-35H Rev. 12/2018

STATE OF CONNECTICUT - OFFICE OF POLICY AND MANAGEMENT

APPLICATION FOR TAX CREDITS
ELDERLY AND TOTALLY DISABLED HOMEOWNER

FILING PERIOD: FEBRUARY 1st through MAY 15th

OWNER
GRAND LIST

1. NAME (Last) (First) (Middle Initial) YOUR BIRTH DATE (mm/dd/yyyy) YOUR SOCIAL SECURITY NO.
2. SPOUSE'S NAME (Last) (First) (Middle Initial) SPOUSE'S BIRTH DATE (mm/dd/yyyy) SPOUSE'S SOCIAL SECURITY NO.
3. MAILING ADDRESS (No. and Street) CITY OR TOWN STATE ZIP CODE

4. PROPERTY ADDRESS (No. and Street) CITY OR TOWN STATE ZIP CODE OTHER NAME ON PROPERTY
ONLY IF DIFFERENT FROM 3. ABOVE

5. FILING STATUS: [] CIVIL UNION CHECK ONLY ONE: [] MARRIED [] UNMARRIED SURVIVING SPOUSE (AGE 50 TO 65) PROOF REQUIRED

IF SPOUSE IS A RESIDENT OF A HEALTH CARE OR A NURSING HOME FACILITY IN CT AND ON TITLE XIX CURRENT PROOF REQUIRED CHECK HERE: []
IF APPLICANT IS TOTALLY DISABLED CURRENT PROOF REQUIRED CHECK HERE: []

6. DID OR WILL YOU FILE A FEDERAL TAX RETURN FOR THE GRAND LIST YEAR? [] YES (Attach Copy) [] NO

7. CT QUALIFYING INCOME RECEIVED DURING LAST CALENDAR YEAR:
A. GROSS INCOME - Includes: Federal Gross Income or its equivalent. Such as, but not limited to wages, lottery winnings, pensions, IRA withdrawals, interest, dividends and net rental income (excluding depreciation). A.\$
B. NON-TAXABLE INTEREST - Example: Interest from Tax Exempt Government Bonds B.\$
C. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME - Add Medicare premiums (Attach SSA 1099) C.\$
D. ANY OTHER INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income, State of Connecticut public assistance payments, Veteran's Disability Pensions, and any other income not listed above. D.\$
E. TOTAL Add lines 7A through 7D E. \$

8. APPLICANT'S/ AUTHORIZED AGENT'S AFFIDAVIT The applicant or authorized agent deposes that the above statements are true and complete and claims tax relief under provisions of the Connecticut General Statutes. The property for which tax relief is claimed, is the permanent residence/domicile of the applicant. He/she is not receiving State Elderly tax benefits under section 12-129b or section 12-170d, in any town. The penalty for making a false affidavit is the refund of all credits improperly taken and a fine of not more than \$500.00. Your signature signifies that this affidavit has been read and understood.

SIGNATURE OF APPLICANT OR AUTHORIZED AGENT Date signed (mm/dd/yyyy) APPLICANT'S or AGENT'S PHONE NO. AGENT'S RELATIONSHIP

STOP! DO NOT WRITE BELOW THIS LINE - FOR ASSESSOR'S USE ONLY

9. Date Application Received: 10. Total percentage of property (in fee or in life use) owned by this applicant %
PROPERTY'S GROSS ASMT:\$ APPLICANT'S GROSS ASMT:\$ * Subtract Exemptions for: .Blind - Disabled - Veteran's - Local Options - Add'l Vets -
14. Allowable Table Percentage: %
15. Credit Maximum: a. Line 13 or **13a X Line 14 \$ b. Table Ceiling X Line 10 \$
16.a. Lesser of Line 15a or 15b \$ b. Minimum Grant \$
17. CREDIT AMOUNT Greater of 16a or 16b \$

11. Net Assessment (based on APPLICANT'S GROSS ASMT. minus total exemptions) (MUST agree with the continuation sheet) \$
12. Mill Rate: 13. Amount of Property Tax: or **13a. Amount of Frozen Tax: **NOTE: If local option freeze program is offered by municipality you must enter frozen tax amount in Box 13a and Box 15a

ASSESSOR'S AFFIDAVIT - I am satisfied that the above named applicant meets all the necessary statutory requirements
- This claim is disallowed for the following reason:
{Per Connecticut General Statutes Section 12-170c an applicant has the right to appeal the Assessor's decision to the Secretary of OPM, in writing, within 30 business days from the date of notice given by the Assessor}

SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF Date signed (mm/dd/yyyy)



STATE OF CONNECTICUT

*OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY and PLANNING DIVISION*

Date: December 1, 2023

To: Assessors and Municipal Agents

From: Patrick Sullivan, Assoc. Fiscal Administrative Officer

Subject: QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2023

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in the year 2024. These levels are to be used for the 2023 Grand List [Homeowners' - Elderly/Disabled \(Circuit Breaker\) Tax Relief Program](#) and [Renters' Rebate For Elderly/Disabled Renters Tax Relief Program](#) applications, 2024 Grand List [Veterans' Additional Exemption Tax Relief Program](#) applications and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2022 G/L (RENEWALS) are calculated for the 2023 G/L using the 2022 qualifying income schedule, NOT the schedule below.

Homeowners
Income and Grant Information –2023 Benefit Year
Filing period February 1 - May 15, 2024

Income		Tax Credit %		Tax Credit Maximum		Tax Credit Minimum	
<u>Over</u>	<u>To</u>	<u>Married</u>	<u>Unmarried</u>	<u>Married</u>	<u>Unmarried</u>	<u>Married</u>	<u>Unmarried</u>
\$-0-	\$22,000	50%	40%	\$1,250	\$1,000	\$400	\$350
22,000	29,500	40	30	1,000	750	350	250
29,500	36,700	30	20	750	500	250	150
36,700	43,800	20	10	500	250	150	150
43,800	53,400	10	-0-	250	-0-	150	-0-

Renters
Income and Grant Information – 2023 Benefit Year
Filing period April 1 – October 1, 2024

Income		Maximum Rebate		Minimum Rebate	
<u>Over</u>	<u>To</u>	<u>Married/Single</u>		<u>Married/Single</u>	
\$-0-	\$ 22,000	\$900	\$700	\$400	\$300
22,000	29,500	700	500	300	200
29,500	36,700	500	250	200	100
36,700	43,800	250	150	100	50
43,800	53,400	150	-0-	50	-0-

The standard monthly premium for Medicare Part B enrollees will be \$164.90 for 2023. Annual Medicare premiums for the year 2023 therefore, are \$1,978.80 for a single applicant and \$3,957.60 for married applicants. WE CONTINUE TO REQUIRE A FORM SSA1099, OR IT'S EQUIVALENT FOR EACH HOMEOWNER AND RENTER APPLICANT TO BE PROVIDED AT THE INTAKE SITE.

The Additional Veterans' exemption for income qualifying applicants for the 2024 G/L will be based on the following income maximums: The maximum for single applicants will be \$43,800.00; the maximum for married applicants will be \$53,400.00. Also, if applicable in your municipality, the LOCAL OPTION exemption for the Totally Disabled, Blind and Veterans' programs may use these income maximums.

100% V. A. determined Disabled Veterans will continue to use \$18,000.00 for single applicants and \$21,000.00 for married applicants (adjusted gross income only; non-taxable Social Security Income is not considered).

The FREEZE program income limit remains at \$6,000.00; adjusted gross income only. Social Security Income, United States Postal System and Railroad Retirement pensions are not counted as income towards the income limit for the FREEZE program.

If there are any questions regarding any of the income limits stated above, please call me at (860) 418-6406 or e-mail at patrick.j.sullivan@ct.gov

Cc: Martin Heft, OPM

Christine Goupil, OPM

Duke Chen, OLR, L.O.B., Room 5300 (860-240-8437)

Christopher Perillo and Robert Wysock, OFA, L.O.B., Room 5200 (860-240-0200)

Jennifer Bernier, CT Legislative Library, L.O.B., Room 5400 (860-240-8888)