

Homeowners' Tax Relief Program 2023

Property Tax Credits for low-income Elderly and Totally Disabled Homeowners

FILING PERIOD: FEBRUARY 1ST TO MAY 15TH

Anyone wishing to apply *after* May 15th must request an extension of time to apply from OPM on or before August 15, 2023.

Please call the Assessor's office at (860)663-1765 Ext.506 to schedule an appointment **AFTER** you have filed your Federal and State income tax.

State Eligibility Criteria:

1. Property owner is at least 65 years old as of December 31, 2023 **OR** is at least 50* and the widow/widower of a previously approved applicant **OR** is totally disabled and has a Social Security Award Letter or an SSA-1099 with Medicare premiums, or proof of benefits under a program which contains requirements comparable to those of the Social Security Administration.
*at least 60 for the Local program.
2. Property must have been owned or held in "life use" by the applicant as of October 1, 2023* and at the time of application. In accordance with Public Act 19-66, property held in Trust is allowed, provided the owner is both the grantor and beneficiary of such trust; complete trust agreement must be provided to determine eligibility.
*as of 10/01/2022 for the Local program.
3. The property must be the primary residence of the homeowner (6 months and one day rule*).
*minimum 250 days for the Local program
4. Income limits – adjusted yearly. "Income" is defined as income from all sources, including tax-exempt interest and Social Security. For the 2023 application period, 2022 income from all sources is considered.

Income Limits:

Income limits for the State program are determined annually by the State of Connecticut and adjusted each year. The income limits this year are **\$40,300 if single**, and **\$49,100 if married**. (This includes all taxable and non-taxable income, including Social Security, from the 2022 calendar year).

Total maximum income for the Local program this year is **\$50,000**.

For married couples, income for both husband and wife must be counted in establishing qualifying income.

Application Requirements:

Advanced appointments are required.

Please call the Assessor's office at (860)663-1765 Ext.506 to schedule.

The complete 2022 federal income tax return must be presented to the Assessor's office at time of application with a copy of the 2022 Social Security SSA-1099. If taxes are not filed, statements from all income sources (1099-R, 1099-DIV, etc.) for the 2022 calendar year must be presented. Veteran pensions and veteran disability payments are included as income for this program. To continue receiving the benefit after the initial application, re-filing is required every 2nd year as long as your income remains within program limits.

Veterans may apply for additional exemptions at this time; qualifying incomes are the same as the State program above. Deadline filing date for Veterans program only is October 1, 2023.

If you have any questions, please do not hesitate to contact the Assessor's office by phone (860)663-1765 Ext 506 or email AssistAssessor@townofkillingworth.com.