

# Homeowners' Tax Relief Program 2026

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

### **FILING PERIOD: FEBRUARY 1<sup>ST</sup> TO MAY 15<sup>TH</sup>**

Anyone wishing to apply *after* May 15<sup>th</sup> must request an extension of time to apply from OPM on or before August 15, 2026.

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.

### **ELIGIBILITY CRITERIA:**

1. Property owner is at least 65 years old as of December 31, 2025, **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, 2025\* 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 10/01/2024 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 by the State of Connecticut.  
"Qualifying Income" is defined as income from all sources, including tax-exempt interest and Social Security.  
For the 2026 application period, 2025 income from all sources is considered.

## **INCOME LIMITS:**

The income limits this year are **\$46,300 if single**, and **\$56,500 if married**. This includes all taxable and non-taxable income, including Social Security, from the 2025 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.

## **HOW TO APPLY:**

### **APPOINTMENT REQUIRED**

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

You must bring the following proof of income to your appointment:

- *Complete* 2025 Federal income tax return (if filing)
- 2025 Social Security SSA 10-99
- Proof of income from all other sources, both taxable and nontaxable, (e.g. wages, bonuses, commissions, lottery winnings, annuities, pensions, dividends, net proceeds from property sales, etc.) derived during the 2025 calendar year. 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; income limits are the same as the State program above.

If you have any questions, please contact the Assessor's office at (860)663-1765 x506 or email [AssessorClerk@townofkillingworth.com](mailto:AssessorClerk@townofkillingworth.com).