**TAX RELIEF HOMEOWNERS**

**STATE:**

**FILING PERIOD FEBRUARY 1ST TO MAY 15TH  
10% - 50% deducted from Taxes**

* You must own and reside at the property for which tax relief is sought.

Legal Domicile means the property is occupied by said person more than one hundred eighty-three days of each year

* You or your spouse (if domiciled together) must have been 65 years of age at the close of the preceding calendar year
* There is an income limit for this exemption. Income includes pension, wages, interest on accounts, lottery winnings, IRA’s, net rental income etc. ***and*** Social Security for both persons if married
* The limits are set each year by the State of CT and are subject to change. You should call the Assessor’s Office each January to get the current income limits

**TOWN:**

**FILING PERIOD FEBRUARY 1ST TO MAY 15TH  
Up to $960 deducted from Taxes**

* Same requirements for residency as State Program
* Income limit is the same as State requirement **except** only one half (1/2) of

Social Security will be added to the Adjusted Gross Income

* A total of $960 **may** be deducted from the total amount of **taxes** due after the

State Benefit has been deducted. The applicant is **liable for 25% of the**

**taxes before Benefit is deducted.**

* Filing period coincides with the State filing period

**SOCIAL SECURITY DISABILITY:**

**SOCIAL SECURITY AWARD FILED BY PREVIOUS 1/31**

**FILING PERIOD FEBRUARY 1ST TO MAY 15TH**

Eligible for Homeowners same requirements and filing period are the same as for the Elderly Homeowners

But there is no age limit

***and/or***

The Social Security Award Certificate, issued by the Social Security Dept., must be filed in the Assessor’s Office by the previous January 31st. Eligible for $1000 off assessment

**BLIND EXEMPTION:**

**CERTIFICATE OF BLINDNESS FILED BY 1/31  
$3000 deducted off Assessment**

*“ Blindness shall be defined to mean total and permanent loss of sight in both eyes or*

*reduction in vision so that the central visual acuity does not exceed 20/200 in the*

*better eye with correcting lenses or, if visual acuity is greater than 20/200 it is*

*accompanied by a limitation in the field of vision such that the wide diameter of the*

*visual field subtends an angle no greater than twenty degrees” as defined within State*

*Statute 12-92*

**Requirements:**

* Must be a resident of the State of Connecticut
* Must provide the Assessor’s Office with

**“Certificate of Legal Blindness”** as received from:

**State of Connecticut**

**Department of Human Resources**

**Board of Education and Services for the Blind**

**170 Ridge Rd**

**Wethersfield, CT 06109**

* Eligibility for the exemption must be approved

**by January 31st.**

* Exemption is $3000 deducted from Assessed Value

**ADDITIONAL BLIND EXEMPTION:**

**$2000 deducted off Assessment**

Connecticut General Statute 12-81j provides for an additional exemption for

any person receiving an exemption under State Statute 12-81(17).

$2000 deducted from Assessed Value

**Requirements:**

* + - Must be receiving a blind exemption
    - Income requirementsare the same as the Homeowners program

**ELDERLY *or* SOCIAL SECURITY DISABLED RENTERS:**

* You must reside in Connecticut for any one-year period prior to filing an application for a

partial refund. Legal domicile means the property is occupied by said person more than

one hundred eighty-three (183) days of each year.

* You or your spouse must have been 65 years of age at the close of the preceding calendar year or be 50 years of age or older and the surviving spouse of a renter, who at the time of death had qualified for tax relief, providing the qualifying spouse was domiciled with the renter at the time of death. Responsibility of proof rests with the surviving spouse. Persons under 65 years of age who are receiving Social Security

Disability or disability benefits deemed comparable by the Secretary of Office of Policy

and Management are also Eligible (Government and Railroad disability plans.) Social Security award certificate must be on file by the previous January 31.

* There is an income limit for this exemption. Income includes pension, wages, interest on accounts, lottery winnings, etc. ***and*** Social Security for both persons, if filing married.
* The limits are set each year by the State of Connecticut and are subject to change. You

should call the Assessor’s Office each January to get the current income limits.

**FILING PERIOD is May 15th through September 15th**

**annually with the Senior Center.**

**INFO NEEDED AT FILING:**

* Social Security Form 1099
* A computer generated message from Social Security that states the person is disabled and indicates the amount of payment (Form TPQY)
* There is an income limit for this exemption. Income includes pension, wages, interest on accounts, lottery winnings etc. and Social Security for both persons. Also included is non-taxable income. If Income Tax is filed it must accompany the application.
* Proof of rent paid. Either copies of checks or statement from landlord.
* Utility proof. (Copy of checks actually paid or printout from company) Utility includes electric and heat.

**VETERANS EXEMPTION:**

**DD 214 Discharge filed at the Town Clerk before 9/30  
$3,000 off RE *or* MV**

A Veteran is described as a person who has served in the armed forces as required within Connecticut General Statutes 12-81(19) and 27-103. The eligible veteran falls into one of the following categories:

* Must have an Honorable discharge
* Severed ninety days or more except, in the war less than ninety days
* A person who has not served in a conflict but is entitled to a disability payment as determined by the Veterans Administration
* A serviceman who is in continuous service and has served previous conflict
* A person who has their DD-214 recorded in another Connecticut town before October 1st of the Grand List year.

A person who has an Honorable Discharge must file an original or certified copy of their DD214 (discharge papers) BEFORE OCTOBER 1ST with the Town Clerks Office to be eligible for the Exemption on the next Assessment day.

If you move within the State of Connecticut you must file your DD 214 with the Town Clerk’s Office in the town to which you moved.

If you move back to a town where you originally filed, **YOU MUST REACTIVATE YOUR EXEMPTION WITH THE ASSESSOR’S OFFICE.**

**VETERANS EXEMPTION CONTINUED:**

Per Public Act 18-47, which has an effective date of October 1, 2018, veterans who have an “Other Than Honorable” discharge are eligible to apply for the same benefits available to honorably discharged veterans.

*“To be eligible for such benefits, a Veteran with an Other than Honorable (OTH) discharge must be diagnosed with one or more of three “Qualifying Conditions” which are:*

1. *Post-traumatic stress disorder (PTSD) resulting from military service,*
2. *A traumatic brain injury (TBI) resulting from military service, or*
3. *Experienced military sexual trauma (MST) as described in 38 U.S.C. SS 1720D.*

*The diagnosis/determination must be made by an individual licensed “to provide health care services at a United States Department of Veterans Affairs facility” which includes the following persons: Physicians, Advanced Practice Registered Nurses, Psychologists and Licensed Clinical Social Workers, who shall complete the newly promulgated CT DVA OTH Form 1.”*

The Veteran applying for state or municipal benefits must submit, along with the completed CT DVA OTH Form 1, all other required documentation (e.g. Discharge Form DD-214) to the municipality administering the benefit for which the Veteran is applying.

**A Veteran with a “Bad Conduct” or “Dishonorable” discharge is**

**NOT eligible for Veteran’s benefits under this Public Act.**

**DATES OF WAR**

Connecticut General Statute 27-103 “Service of ninety days except, if the war campaign or other operation lasted less than ninety days and shall include service during such periods with the armed forces of any government associated with the United States.”

**WORLD WAR I**

(April 6, 1917 to November 11, 1918)

**WORLD WAR I - RUSSIA**

(April 6, 1917 to April 1, 1920)

**WORLD WAR II**

(December 7, 1941 to December 31, 1947)

***Pursuant to State Statute 12-86 Twelve o’clock midnight 12/31/1947 is the World War termination date for purposes of granting a property exemption***

**KOREAN CONFLICT**

(June 27, 1950 to January 31, 1955)

***June 7, 1950 through present. Proof of active duty in Korean after 1/31/55***

**LEBANON CONFLICT**

(July 1, 1958 to November 1, 1958 OR September 29, 1982 to March 30, 1984)

***A person must have served in a combat or combat support role for the duration of the campaign lasting less than 90 days in order to qualify for a property tax exemption. An Armed Forces Expeditionary Medal is awarded to such individuals***

**VIETNAM**

(February 28, 1961 to July 1, 1975)

**INVASION OF GRENADA**

(October 25, 1983 to December 15, 1983)

***A person must have served in a combat or combat support role for the duration of the campaign lasting less than 90 days in order to qualify for a property tax exemption. An Armed Forces Expeditionary Medal is awarded to such individuals***

**DATES OF WAR (cont’d)**

**OPERATION ERNEST WILL**

(July 24, 1987 to August 1, 1990)

***A person must have served in a combat or combat support role for the duration of the campaign lasting less than 90 days in order to qualify for a property tax exemption. An Armed Forces Expeditionary Medal is awarded to such individuals***

**INVASION OF PANAMA**

(December 20, 1989 to January 31, 1990)

***A person must have served in a combat or combat support role for the duration of the campaign lasting less than 90 days in order to qualify for a property tax exemption. An Armed Forces Expeditionary Medal is awarded to such individuals***

**PERSIAN GULF WAR – OPERATION DESERT SHIELD/STORM**

(After August 2, 1990)

***Although referred to as Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role***

Active duty service personnel first became eligible for an exemption based on service in Operation Desert Shield/Storm, while that campaign was ongoing. Individuals who received an exemption based on receipt of an Armed Forces Expeditionary Medal or service in Operation Desert Shield/Storm continue to be eligible even though they do not meet the ninety day service requirement.

**ADDITIONAL VETERAN’S EXEMPTION:**

**Filing period by September 30th**

If you are presently receiving a Veteran’s Exemption you may qualify for an additional

exemption provided by the Connecticut State Statute 12-81f. The income requirements

are the same as the State Homeowners Program. If you think you may qualify then bring the required proof of income (Income Tax; Social Security Statement , interest, etc) to the Assessor’s Office.

**NEW TOWN ADDITIONAL VETERANS**

**Town Ordinance #19-41 to 19-43**

**INCOME REQUIREMENTS SAME AS YEARLY UPDATED HOMEOWNERS**

**PROGRAM:**

* + The Town portion of the Veterans Exemption would be increased to a maximum of $10,000 off the assessment
  + Deadline for making application is 9/30 to receive this benefit on the bills following July

**ACTIVE SERVICEMAN:**

* Entitled to one motor vehicle per year exempted
* Affidavit, signed by Commanding Officer must be filed with the Assessors Office by 12/31 following the next Assessment year. (I.e. bill is due in July and you have six months (12/31) to forward affidavit

**ALSO NEW:**

* Active Servicemen are now eligible for the $3000 that Veterans are eligible for
* Your residency must be New Milford, when home
* Per this amendment anyone who has served anywhere for at least 90 days after August 1990 and who submits the proper documentation annually **with the Town Clerk** in the town in which they are a legal resident by **September 30** of the Grand List year for which you are applying
* You must have served at least 90 days of the prior to the Oct 1 Grand List.

**VOLUNTEER $1,000 ABATEMENT OFF TAXES:**

**Filing period May 15th**

**ASSOCIATIONS**

Water Witch Volunteer Fire Department

Northville Volunteer Fire Department

Gaylordsville Volunteer Fire Department

Community Ambulance Corp

**Requirements:**

**\*\*\*Must be an active participant in one or more of the Departments\*\*\***

1. Will first be applied to Real Estate then Motor Vehicle

* Must be owned individually, jointly or as tenants in common with one or more persons
* Member is entitled to only one abatement per fiscal year regardless of the number of emergency service organizations to which he or she belongs
* If the abatement is more than the tax amount due there shall be no carry over of any credit to the next fiscal year

2. Point System:

* Abatement will be determined by the point system approved and adopted by the Town Council
* It will be based upon the total points accumulated for the fiscal year ending one year and one day prior to the fiscal year for which the abatement would apply

**Questions can be answered : 8:00 AM – 4:00 PM**

**Phone: (860) 355-6070**

**Fax: (860) 355-3319**

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**MZullo@NewMilford.org**

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