



TOWN OF WILLINGTON

Assessor's Office
40 Old Farms Road
Willington, CT 06279
Phone: 860-487-3122; Fax: 860-487-3103
Email: Nsnyder@willingtonct.gov

January 31, 2024

To: Willington Property Owner
From: Kara Fishman, Assessor & Nicole Snyder, Assistant Assessor
Re: **Homeowners program, Grand List 2023**

The application filing for the Elderly/Disabled Homeowner tax relief program begins February 1, 2024. You have either been enrolled in the program and need to reapply or have expressed interest in applying to the program. The statutory application filing period under CGS Sec. 12-170aa(e) is February 1, 2024 – May 15, 2024. Enclosed are filing requirements, qualifying income information and an application.

Key points to remember in filling out the application:

- Complete all items numbered 1 to 8. Enter zero for any which do not apply to you. For example, if you have no nontaxable interest, enter "0" on line 7-b.
- Enter only whole dollar amounts.
- Be sure to sign and date the affidavit in item 8 and provide your phone number.
- Incorrect, incomplete or illegible forms will be returned to you for correction.

Proof of all income received in the calendar year 2024 is required:

- If you file a Federal Income Tax Return, attach a copy of the 2023 return to your application. Include copies of all SSA-1099s from Social Security.
- If you do not file a Federal Income Tax Return, attach copies of ALL income statements for calendar year 2023, including Form 1099s from Social Security, wage and pension statements, 1099-Bs, 1099-INTs, statement of annual benefits, et cetera.

The Connecticut Office of Policy and Management has a publication answering many questions about the Elderly/Disabled Homeowner program. The [Q & A for 2024 Tax Relief Programs](#) guide and application information is available on the Assessor's page of the town website www.willingtonct.gov. There is a printed copy at the Town Hall.

The application and supporting documentation can be mailed to the Assessor's Office, Town of Willington 40 Old Farms Rd, Willington CT 06279. It can also be left in the drop box on the front of the Town Hall. It must be received in the Assessor's Office by **April 15, 2024**. **After April 15, 2024, applications can only be filed in person at town hall.** Appointments can be made by calling 860-487-3122, or email: Nsnyder@willingtonct.gov.



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PROPERTY TAX RELIEF FOR ELDERLY AND TOTALLY DISABLED HOMEOWNERS

Connecticut law provides for annual tax relief for certain homeowners. The following information applies to applications being *filed* for the 2023 Grand List. To be eligible for the abatement:

- 1) You, or your spouse, must have been at least 65 years of age as of December 31, 2023 (born on or before 12/31/1958); or you must be permanently and totally disabled (per Social Security or VA).
- 2) You must have resided as the owner, or had life use, of the property as of October 1, 2023, and you must have made the property your primary place of residence for at least 183 days in the year prior to January 1, 2024.
- 3) Your 2023 income cannot exceed \$53,400 if you are married or \$43,800 if you are unmarried. Qualifying income is defined as taxable income for IRS purposes AND non-taxable income, with limited exceptions.
- 4) You must file an application between February 1 and May 15 at least biennially and provide the assessor with a copy of your Federal Income Tax Return if you file one.
Proof of all 2023 income must be provided.

Credits are determined as a percentage of taxes, subject to maximum and minimum amounts. The credit reduces the total real property tax bill for the principal residence property.

Income Guidelines to Qualify for the Homeowners Program are based on income from 2023 calendar year

If your Income was

Your Credit could be

Income		Maximum		Minimum	
Over	To	Married	Single	Married	Single
\$0	\$22,000	\$1,250	\$1,000	\$400	\$350
\$22,000	\$29,500	\$1,000	\$750	\$350	\$250
\$29,500	\$36,700	\$750	\$500	\$250	\$150
\$36,700	\$43,800	\$500	\$250	\$150	\$150
\$43,800	\$53,400	\$250	\$-0-	\$150	\$-0-

INCOME:

19. Q. WHAT CONSTITUTES QUALIFYING INCOME FOR HOMEOWNERS SEEKING TAX RELIEF CREDIT?

A. Owners' 2023 total income must not exceed **\$43,800** for unmarried persons, and **\$53,400** for a married couple. "Qualifying income" is defined as all taxable and nontaxable income. This definition includes taxable income as may be reported for Federal Income Tax purposes, as well as non-taxable income. All monies received are to be considered part of qualifying income, unless specifically exempted. Although the following are not intended to be all inclusive, examples of **items to be included as part of qualifying income are as follows:**

- Wages, bonuses, commissions, gratuities and fees, self-employment net income (do not include depreciation expense)
- **Net** Social Security (Box 5 from SSA-1099), Federal Supplemental Security Income, payment for jury duty (excluding travel allowance)
- Dividends and interest
- IRA – include only "taxable" amount, (if taxable amount not determined then use full "total distribution" from 1099)
- Black Lung payments
- Green Thumb payments
- Interest or proceeds resulting from gifts received
- Lottery winnings
- Net income from sale or rental of real or personal property (do not include depreciation, receipts for expenses required when no tax return has been filed)
- Pensions and annuities – include only "taxable" amount, (if taxable amount not determined then use full "total distribution" from 1099)
- Veteran's pension and veteran's disability payments
- Railroad retirement
- Severance pay; UNEMPLOYMENT compensation (including any extra unemployment payments received under the CARES Act of 2020)
- Worker's compensation
- Alimony
- DSS cash assistance (SAGA or state supplement)
- Legal Settlements – Net Proceeds
- Dependency and Indemnity Compensation from Dept. of Veterans Affairs
- Cancellation of Debt
- If property is owned in trust any distributions received from the trust (verified with a copy of the trust federal tax return)
- Capital gains total from previous year only (a capital loss carryover from a previous year should be excluded from qualifying income calculations)

20. Q. WHAT TYPES OF INCOME ARE SPECIFICALLY EXEMPT FROM BEING REPORTED AS PART OF QUALIFYING INCOME FOR PURPOSES OF THE HOMEOWNER PROGRAM?

1. Social Security payments specifically for a dependent person (minor child or dependent individual).
2. Casualty loss reimbursements by insurance companies;
3. Gifts, bequests or inheritances – only if non-taxable. Any part of an inheritance that must be reported as taxable income must be included as income for the program. (any interest or other income produced by the gift, bequest or inheritance must be also included as income).
4. Grants for disaster relief.
5. Income derived through volunteer service under the Domestic Volunteer Service Act of 1973, as amended (such as stipends earned under the Foster Grandparents' Program, Retired Senior Volunteer Program, Senior Companion Program, Community Training under DDS, etc.).
6. Income derived through the Federal Senior Community Service Employment Program.
7. Life insurance proceeds.
8. A married homeowner whose spouse is a resident of a health care or nursing home facility in Connecticut that is receiving payment related to such spouse under Title XIX Medicaid, need not declare the spouse's Social Security income paid to the facility.

The following must be submitted with the homeowner's application—

- (1) Proof that the spouse is in a CT health care or nursing home facility,
- (2) The name and address of the facility,
- (3) The period during the benefit year that the spouse was in the facility,
- (4) The period during the benefit year that the spouse was on Title XIX Medicaid.

The statement of proof shall be on the facility's letterhead and signed by the Administrator or other nursing home official.

9. Food stamps; fuel assistance; child support payments and TANF payments.
10. Reverse mortgages (return of capital).
11. Stimulus payments received under CARES Act of 2020

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 (Don't Abbreviate)		STATE ZIP CODE	
4. PROPERTY ADDRESS (No. and Street) CITY OR TOWN STATE ZIP CODE <small>ONLY IF DIFFERENT FROM 3. ABOVE</small>				OTHER NAME ON PROPERTY	
5. FILING STATUS: <input type="checkbox"/> CIVIL UNION CHECK ONLY ONE: <input type="checkbox"/> MARRIED <input type="checkbox"/> 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 <u>CURRENT PROOF REQUIRED</u> CHECK HERE: <input type="checkbox"/>			IF APPLICANT IS TOTALLY DISABLED <u>CURRENT PROOF REQUIRED</u> CHECK HERE: <input type="checkbox"/>		
6. DID OR WILL YOU FILE A FEDERAL TAX RETURN FOR THE GRAND LIST YEAR? <input type="checkbox"/> YES (Attach Copy) <input type="checkbox"/> 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.\$ _____					
EXPLAIN OTHER: 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 X		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 _____%		14. Allowable Table Percentage: _____%	
PROPERTY'S GROSS ASMT:\$ _____		APPLICANT'S GROSS ASMT: \$ - _____*		15. Credit Maximum:	
Subtract Exemptions for: .Blind - _____		Disabled - _____		a. Line 13 or **13a X Line 14 \$ _____	
* Based on % of ownership		Veteran's - _____		b. Table Ceiling X Line 10 \$ _____	
		Local Options - _____		16.a. Lesser of Line 15a or 15b \$ _____	
		Add'l Vets - _____		b. Minimum Grant \$ _____	
11. <u>Net Assessment</u> (based on APPLICANT'S GROSS ASMT. minus total exemptions) (MUST agree with the continuation sheet) \$ _____				17. <u>CREDIT AMOUNT</u> Greater of 16a or 16b \$ _____	
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 12-170cc 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) / /	

DISTRIBUTION: Original - Assessor Copy - Applicant Copy - Tax Collector Electronic submission to OPM