



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

Totally Disabled Exemption Program

Under the Connecticut General Statutes, §12-81(55), state residents that are permanently and totally disabled are eligible for an assessment reduction of 1,000. Eligible persons:

1. Receive permanent total disability benefits from the Social Security Administration or receive benefits through a federal, state or local government retirement or disability plan with qualification requirements comparable to those of the Social Security Administration and
2. Own property in their own name, have life use in or are the beneficiary of an estate held in trust for his/her spouse, who is domiciled with him/her.

To apply, complete an application and provide proof of your permanent total disability, such as:

- a) A current Award letter from the Social Security Administration or
- b) A form SSA-1099 showing a Medicare deduction or
- c) A current computer-generated message from Social Security that states the person is disabled, such as a TPQY or Benefit Verification Letter
- d) Current proof of permanent and total disability from a federal, state, municipal or other government related program.

A copy of the applicable sections of the Connecticut General Statutes regarding the Totally Disabled exemption program is on the opposite side of this paper.

Connecticut General Statute Sections on Totally Disabled Exemption

Section 12-81(55) Property of totally disabled persons. Property to the amount of one thousand dollars belonging to, or held in trust for, any resident of this state who (1) is eligible, in accordance with applicable federal regulations, to receive permanent total disability benefits under Social Security, (2) has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder but who has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent total disability benefits which are comparable to such requirements under Social Security, or (3) has attained age sixty-five or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described in subparagraph (2) of this subdivision, except that such resident has attained age sixty-five or over and accordingly is no longer eligible to receive benefits under the disability benefit provisions of Social Security or such other plan because of payments received under retirement provisions thereof; or, lacking said amount of property in his own name, so much of the property belonging to, or held in trust for, his spouse, who is domiciled with him, as is necessary to equal said amount. Each assessor shall issue a certificate of correction with respect to the property of a person who would have been eligible, except for the provisions of section 40 of public act 03-6 of the June 30 special session, to receive the exemption under this subdivision for the assessment year commencing October 1, 2003. Such certificate shall reduce the assessment of such eligible person's property by the amount of said exemption;

Sec. 12-94. Exemptions of servicemen, veterans and their relatives, blind and totally disabled persons, where made. List, exemptions. The exemptions granted in sections 12-81 and 12-82 to soldiers, sailors, marines and members of the Coast Guard and Air Force, and their spouses, widows, widowers, fathers and mothers, and to blind or totally disabled persons and their spouses shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall annually make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, except the exemption provided in subdivision (55) of section 12-81, if allowed, will not, together with any other exemptions granted under sections 12-81 and 12-82, exceed the amount of exemption thereby allowed to such person.** Such affidavit shall be filed with the assessors within the period the assessors have to complete their duties in the town where the exemption is claimed. The assessors of each town shall annually make a certified list of all persons who are found to be entitled to exemption under the provisions of said sections, which list shall be filed in the town clerk's office, and shall be prima facie evidence that the persons whose names appear thereon and who are not required by law to give annual proof are entitled to such exemption as long as they continue to reside in such town; but such assessors may, at any time, require any such person to appear before them for the purpose of furnishing additional evidence, provided, any person who by reason of such person's disability is unable to so appear may furnish such assessors a statement from such person's attending physician or an advanced practice registered nurse certifying that such person is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessors may deem appropriate.

TOTALLY DISABLED TAX EXEMPTION

Prepare in Triplicate
Original - Assessor
Copy - Applicant
Copy - OPM

IMPORTANT
Check At Least
One Box

TO: ASSESSOR, Town of _____

I hereby apply for the \$1,000 tax exemption (off my assessed value) as provided for in Connecticut General Statute Sec. 12-81(55):

NAME(Last)	(First)	(Middle Initial)	BIRTHDATE	SOCIAL SECURITY #
ADDRESS (No., Street, Town or City) (State) (Zip Code)			APPLICANT'S TELEPHONE #	

Document(s) attached:

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Proof of eligibility, in accordance with applicable federal regulations, to receive Permanent Total Disability benefits under Social Security,

- or -

If the applicant has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder:

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Proof of eligibility for Permanent Total Disability benefits under any federal, state or local Government retirement or disability plan, including the Railroad Retirement Act and any Government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent Total Disability benefits that are comparable to such requirements under Social Security,

-or-

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Proof that the applicant has attained the age of sixty-five (65) or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described above.

CERTIFICATION

I CERTIFY UNDER THE PENALTIES OF FALSE STATEMENT THAT I MEET THE REQUIREMENTS OF CONNECTICUT GENERAL STATUTE Sec. 12-81(55) AND AM ENTITLED TO THE TAX EXEMPTION PROVIDED FOR THEREIN.

Applicant's Signature

Date

APPROVED

Assessor's Signature

Date