TOWN OF SCOTLAND

Assessor's Office 9 Devotion Road, P.O. Box 122 Scotland, CT 06264

Phone: 860-423-9634; Fax: 860-423-3666

Email: assessor@scotlandct.org

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 2021 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, 2021; 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, 2021, and you must have made the property your primary place of residence for at least 183 days in the year prior to January 1, 2022.
- 3) Your 2021 income cannot exceed \$46,400 if you are married or \$38,100 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 2021 income must be provided*.

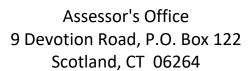
Credits are determined as a percentage of taxes; they are calculated by the Assessor and applied by the Tax Collector to an applicant's real property tax bill.

Income Guidelines to Qualify for the Homeowners Program are based on income from 2021 calendar year

If your Income was Your Credit could be

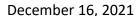
From	To	Maxir	Maximum			num
		Married	Single		Married	Single
\$0	\$19,100	\$1,250	\$1000		\$400	\$350
\$19,100	\$25,600	\$1,000	\$750		\$350	\$250
\$25,600	\$31,900	\$750	\$500		\$250	\$150
\$31,900	\$38,100	\$500	\$250		\$150	\$150
\$38,100	\$46,400	\$250	\$-0-		\$150	\$-0-

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To: Scotland Property Owner From: Kara Fishman, Assessor

Re: Homeowners program, Grand List 2021

The Elderly/Disabled Homeowner tax relief program begins February 1, 2022. 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, 2022 – May 12, 2022. 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.
- o Incorrect, incomplete or illegible forms will be returned to you for correction.

<u>Proof of all income received in the calendar year 2021 is required:</u>

- If you file a Federal Income Tax Return, attach a copy of the 2021 return to your application. Include copies of all SSA-1099s from Social Security.
- If you do not file a Federal Income Tax Return, send copies of ALL income statements for calendar year 2021, including Form 1099s from Social Security, wage and pension statements, statements from your bank(s) showing total interest earned, 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 <u>Q & A for 2021 Tax Relief Programs</u> guide and application information is available on the Assessor's page of the town website, www.scotlandct.org. There is a printed copy at the Town Hall.

The application and supporting documentation can be mailed to the Assessor's Office, Town of Scotland, PO Box 122, Scotland, CT 06264. It can also be left in the drop box on the front of the Town Hall (the old library book return). It must be received by **April 14, 2022. After April 14, 2022, applications can only be filed in person at town hall.** Appointments can be made by calling 860-423-9634 ext 104, or email assessor@scotlandct.org.



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 BIF	YOUR BIRTH DATE (mm/dd/yyyy)		YOUR SOCIAL SECURITY NO.				
	· · · · · ·				/ /						
2 aboutable MAN						apovy	200 000111 000	TVID VIIV VVO			
2. SPOUSE'S NAM	2. SPOUSE'S NAME (Last) (Fi		(Middle Initial)	SPOUSE'S	BIRTH DATE (mm/dd/yyyy	SPOUS	SE'S SOCIAL SEC	CURITY NO.			
					/ /						
3. MAILING ADDRESS (No. and Street) CITY OR TOWN (Do		N (Don't	on't Abbreviate)		STATE ZIP COI						
4 DD ODEDTW 4 DD	DEGG OF TO	CITY OF T		mr.	ZID CODE OF	HED MAN	E ON PROP				
4. PROPERTY ADD:	RESS (No. and Street) M 3. ABOVE	CITY OR T	OWN STA	IE	ZIP CODE OT	HEK NAM	IE ON PROPI	ERTY			
5. FILING STATU	S:	T									
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			NMARKIED		ING SPOUSE (AGE 5		ROOF REQUI	KED			
IF SPOUSE IS A RESIDENT OF A HEALTH CARE IFAPPLICANT IS TOTALLY											
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ON TITLE XIX	CURRENT PROOF REQ	UIKED	enzen nzaz.		JRRENT PROOF RE	OUIKED	СПЕСК	HEKE: L			
6. DID OR WILL YO	OU FILE A FEDERAL ?	ΓAX RETURN	FOR THE GRAND LIST	Γ YEAR?	☐ YES (Attach	Copy)	□ NO				
			G LAST CALENDAR								
			its equivalent. Such as, l								
			nterest, dividends and net								
B. NON-TAXABL	E INTEREST - Examp	ole: Interest from	m Tax Exempt Governn	nent Bon	ls	В.	\$				
C. SOCIAL SECUR	RITY OR RAILROAD	RETIREMENT	INCOME - Add Medica	re premi	ıms (Attach SSA 1099		.\$				
			OVE - Examples: Federal S	-							
			Disability Pensions, and			e. D	.\$				
EXPLAIN OTHER:			E TO	TAI A	dd linas 7 A through	7D E	¢				
					dd lines 7A through						
8. APPLICANT'S/			leposes that the above st								
AUTHORIZED	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										
AGENT'S AFFIDAVIT			d of all credits improperl								
AFFIDAVII	this affidavit has bee			-							
	CANT OR AUTHORIZED	AGENT	Date signed (mm/dd/yyyy)		CANT'S or AGENT'S PH	IONE NO.	AGENT'S REL	LATIONSHIP			
X	CEON DO	NOTHER				TF \$7					
9. Date Application F		otal percentage	BELOW THIS LINE	- FOR A	SSESSOR'S USE OF	LY					
9. Date Application F		fee or in life u		14	.Allowable Table Perc	entage:		%			
		is applicant				entage.	_				
PROPERTY'S GROS				* 15	. Credit Maximum:	<u> </u>					
ASMNT:\$ APPLICANT'S GROSS ASMT: \$ -					a. Line 13 or **13a X	Line 14	\$				
Subtract Exemptions for: .Blind -				— I	b.TableCeiling X Li	ne 10	\$				
* Based on % of Veteran's -				16	a.Lesser of Line 15a o	r 15b	\$				
ownership	01	LocalOption			b. Minimum Grant		\$				
r		Add'l Vet		_ _	o. minimum Grant		<u> </u>				
11. Net Assessment (based on APPLICANT'S GROSS ASMT.				. CREDIT AMOUNT		\$					
	s) (MUST agree with the				Greater of 16a or 16b						
12. Mill Rate:		y Tax: or **1	3a. Amount of Frozen T	ax: **N	-		•				
	\$		\$		-			13a and Box 15a			
	I am satisfied that the above named applicant meets all the necessary statutory requirements										
ASSESSOR'S	This claim is disallowed for the following reason:										
AFFIDAVIT	{Per Connecticut General Statutes Section 12-170cc an applicant has the right to appeal the Assessor's decision to the Secretary of										
	OPM, in wri	ting, within 30 l	ousiness days from the da	te of noti	ce given by the Assesso	r}					
SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF						Date sig	gned (mm/dd/	yyyy)			
STOTE TO THE OF THE SECOND STOTE OF THE SECOND						I	,				
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