

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	Maximum		Minimum	
		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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December 16, 2021

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.
- Incorrect, incomplete or illegible forms will be returned to you for correction.

Proof of all income received in the calendar year 2021 is required:

- 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 [Q & A for 2021 Tax Relief Programs](#) 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 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) ONLY IF DIFFERENT FROM 3. ABOVE			CITY OR TOWN STATE ZIP CODE	OTHER NAME ON PROPERTY

5. FILING STATUS: ☐ CIVIL UNIONCHECK ONLY ONE: ☐ MARRIED☐ 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 CURRENT PROOF REQUIRED
CHECK HERE: ☐
 IF APPLICANT IS TOTALLY
DISABLED
CURRENT PROOF REQUIRED
CHECK HERE: ☐6. DID OR WILL YOU FILE A FEDERAL TAX RETURN FOR THE GRAND LIST YEAR? ☐ YES (Attach Copy) ☐ 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 ASMNT:\$ _____	APPLICANT'S GROSS ASMT: \$ - _____*	15. Credit Maximum:
Subtract Exemptions for:	.Blind - _____	a. Line 13 or **13a X Line 14 \$ _____
	Disabled - _____	b. Table Ceiling X Line 10 \$ _____
* Based on % of ownership	Veteran's - _____	16.a. Lesser of Line 15a or 15b \$ _____
	Local Options - _____	b. Minimum Grant \$ _____
	Add'l Vets - _____	17. CREDIT AMOUNT \$ _____
11. <u>Net Assessment</u> (based on APPLICANT'S GROSS ASMT. minus total exemptions) (MUST agree with the continuation sheet) \$ _____	13. Amount of Property Tax: or **13a. Amount of Frozen Tax: \$ _____	Greater of 16a or 16b \$ _____
12. Mill Rate: \$ _____	**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)

/ /