

PROPERTY TAX EXEMPTIONS FOR BLIND OR TOTALLY DISABLED

Connecticut law provides for a \$3,000 assessment exemption for taxpayers who are legally blind. Proof of blindness (certification by a qualified medical practitioner) must be presented to the Assessor prior to October 1 in order for the exemption to be applied to that assessment year's tax bill.

Connecticut law also provides for a \$1,000 exemption for totally disabled persons who are receiving benefits under a federal, state or local retirement plan, which contains requirements comparable to those of the Social Security Administration. Proof of disability must be presented to the Assessor prior to October 1 in order for the exemption to be applied to that assessment year's taxes.

Homeowners who are totally disabled may also be qualified for tax credits under the State-sponsored Homeowners Program even if they have not reached age 65. Please refer to the information in this brochure under the title "Property Tax Credits for Seniors and Disabled Homeowners."

HANDICAP EQUIPPED VEHICLES

In Manchester, by municipal ordinance, privately used motor vehicles that have been retrofitted to accommodate a handicapped person may be fully exempted from property taxes. *Contact the Assessor's Office at (860) 647-3016 for further information.*

H.E.L.P. Home Equity Leveraging Program TAX DEFERRAL FOR LOW-INCOME SENIORS

Manchester town ordinance provides for an abatement of up to 100% of property taxes for eligible low-income homeowners age 65 and older. No interest accrues and the deferred tax is not considered in arrears. The accrued deferred tax becomes payable to the Town upon the sale or conveyance of the property. Income guidelines and proof of income are similar to those described in this brochure under "Property Tax Credits for Seniors and Disabled." Applicants may file at the Assessor's Office from February 1 through May 15.

RENTER'S REBATES FOR LOW-INCOME SENIORS

Senior or disabled low-income renters may be eligible for a partial rebate of rent and utility bills, excluding telephone and cable. The filing period is May 15 through September 15. The Office of Senior, Adult and Family Services administers this program. **Contact Senior, Adult and Family Services at (860) 647-3096 for more information.**

Revised 1/30/2008



PROPERTY TAX RELIEF FOR VETERANS, SENIORS AND DISABLED



TOWN OF MANCHESTER
DEPARTMENT OF ASSESSMENT
AND COLLECTION

41 CENTER STREET
MANCHESTER, CT 06040

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PROPERTY TAX EXEMPTIONS FOR VETERANS

Combat-era veterans or their surviving spouses who have filed their DD-214 (Honorable Discharge) with the Town Clerk may be eligible for a \$4,500 assessment exemption on their vehicle or dwelling. The veteran must have served at least 90 days during a certified combat era. His/her DD-214 or a *certified* copy must be filed with the Town Clerk by September 30 in order for the exemption to be applied to the next assessment list. Combat-era veterans still serving can apply for this exemption at the Assessor's Office. This basic veterans' exemption is a primary qualification for the "Additional Veteran's Exemption" further described in this brochure.

Veterans having a combat-related disability rating of at least 10% from the Department of Veterans' Affairs are eligible for increased benefits. In order to qualify for these increased benefits, the veteran must annually present his/her disability verification letter from the VA to the Assessor by October 1 until age 65.

ACTIVE DUTY MILITARY

State residents currently in active-duty military service may also be eligible for the above-described exemption. In addition, one car garaged out-of-state with an active-duty Connecticut resident may be fully exempt from property taxes. Non-residents stationed in Connecticut may also qualify for a full exemption on their vehicles. *Call the Assessors at (860) 647-3016 for further information.*

ADDITIONAL VETERAN'S EXEMPTION

Low-income veterans or their widow(ers) may be eligible to receive an additional exemption. Home-ownership is not required. In effect, their \$4,500 assessment exemption is increased to \$14,000.

In order to qualify, an applicant must file between February 1 and October 1 for the exemption to be applied to the next assessment year's taxes. Proof of income as described in this brochure under "Property Tax Credits for Seniors or Disabled" must be submitted at the time of application. In addition, the original or certified copy of the veteran's DD-214 must be on file in the Town Clerk's Office by the prior September 30.

VETERANS' COMBAT PERIODS Sec. 27-103 CGS (as amended PA 03-85)

Spanish-American April 21, 1898-July 4, 1902

Moro Province August 13, 1898-July 15, 1903

Mexican Border March 10, 1916-April 6, 1917

WW I April 6, 1917-November 11, 1918

WW I - Russia April 6, 1917-April 1, 1920

WW II December 7, 1941-December 31, 1947

Korean Conflict June 27, 1950-Jan. 31, 1955

Vietnam Era February 28, 1961-July 1, 1975

Lebanon July 1, 1958-Nov. 1, 1958

or September 29, 1982-March 30, 1984¹

Invasion of Grenada Oct. 25 1983-Dec. 15, 1983¹

Oper. Earnest Will Feb. 1, 1987-July 23, 1989¹

Invasion of Panama Dec. 20, 1989-Jan. 31, 1990¹

Persian Gulf War After August 2, 1990²

¹ *In conflicts lasting less than 90 days, service must be in combat/ combat support for duration. Armed Forces Expeditionary Medal required for service in Lebanon or Operation Earnest Will.*

² *Service in Persian Gulf is not required, nor is service in combat or combat support.*

PROPERTY TAX CREDITS FOR SENIORS OR DISABLED

Property tax credits from \$150 to \$1,250 from total tax are available for low-income seniors or disabled homeowners on their primary residence. Applicant eligibility is based on the following criteria:

Property owner is at least 65 years old as of December 31 preceding the filing period or is at least 50 and the widow(er) of a previously approved applicant. Totally disabled taxpayers regardless of age may also be eligible upon presentation of a Social Security Award Letter or an SSA-1099 with Medicare premiums, or proof of benefits under a program with requirements comparable to those of the Social Security Administration. Property must owned or held in "life use" by the applicant as of October 1 of the year prior to the application period and at the time of application.

Income limits are determined annually by the State of Connecticut. "Income" is considered income from all sources, including tax-exempt interest and Social Security. The income limit for the 2007 tax year is \$36,500 for couples and \$29,800 for single applicants. Income limits are usually raised slightly each year.

Applications must be filed every two years with the Assessor's Office between February 1 and May 15. Applicants must bring with them copies of their Federal Income Tax (if filed) and their SSA-1099. If taxes are not filed, applicant must provide statements of all income sources (pensions, interest income, SSA-1099, etc.)