

## PROPERTY TAX EXEMPTIONS FOR BLIND OR TOTALLY DISABLED PERSONS

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 a deferral of up to 100% of property taxes for low-income homeowners who qualify under the provisions described under "Property Tax Credits for Seniors and Disabled" on the reverse side. The deferred tax is reduced at a slightly smaller rate than if not deferred. No interest accrues and the deferred tax is not considered in arrears. The accrued deferred tax becomes payable to the Town within 6 months of the sale or conveyance of the property. Applicants may file at the Assessor's Office from February 1 through May 15.

## SENIOR VOLUNTEER TAX PROGRAM

Low-income senior homeowners may be qualified to receive up to \$500 in property tax credits by volunteering with approved organizations. **Contact Human Services at (860) 647-3092 for information.**

## RENTER'S REBATES

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 April 1 through October 1. **Contact Senior, Adult and Family Services at (860) 647-3096 for more information and an application.**

## PROPERTY TAX RELIEF FOR VETERANS, SENIORS AND DISABLED PERSONS



TOWN OF MANCHESTER

DEPARTMENT OF ASSESSMENT  
AND COLLECTION

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## 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. To qualify for these increased benefits, the veteran must present his/her disability verification and subsequent rating changes from the VA to the Assessor by October 1.

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

**WW II** December 7, 1941-December 31, 1947  
**Korean Conflict** June 27, 1950-Jan. 31, 1955  
or subsequent service in the DMZ  
**Vietnam Era** February 28, 1961-July 1, 1975  
(National Guard service not included for exemption)  
**Lebanon** July 1, 1958-Nov. 1, 1958  
or September 29, 1982-March 30, 1984<sup>1</sup>  
**Invasion of Grenada** Oct. 25 1983-Dec. 15, 1983<sup>1</sup>  
**Oper. Earnest Will** July 24, 1987-August 1, 1990<sup>1</sup>  
**Invasion of Panama** Dec. 20, 1989-Jan. 31, 1990<sup>1</sup>  
**Persian Gulf Conflicts** August 2, 1990 to present<sup>2</sup>

<sup>1</sup> *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, Grenada, Op. Earnest Will and Panama.* <sup>2</sup> *Service in Persian Gulf is not required, nor is service in combat or combat support.*

## ADDITIONAL VETERAN'S EXEMPTION

Low-income veterans or their widow(ers) may be eligible to receive an additional exemption. Homeownership is not required. In effect, their \$4,500 assessment exemption is increased to \$14,000. To qualify, an applicant must file between February 1 and October 1 for exemption on 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.

### 100% DISABLED VETERANS

Low-income veterans that have received a 100% disability rating from the Department of Veterans' Affairs may be eligible to receive an additional \$9,000 exemption. Homeownership is not required. To qualify in 2017, an applicant must meet income limits of \$21,000 for couples and \$18,000 for single applicants. "Income" is considered Adjusted Gross Income as determined for federal income tax, plus any other income excluding veteran's disability payments. 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.

### CURRENTLY-SERVING MILITARY

State residents currently in active-duty military service may also be eligible for some of the above-described exemptions. In addition, one car owned or leased by any military 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.

## PROPERTY TAX CREDITS FOR SENIORS OR DISABLED PERSONS

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

Property owner is at least 65 years old as of December 31 proceeding 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 comparable to those of the Social Security Administration. Property must be 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 2017 tax year is \$43,900 for couples and \$36,000 for single applicants.

Applications must be renewed every two years 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.)

*See also H.E.L.P. Tax Deferral Program on reverse side.*

*\*Qualifying Income thresholds are based on Connecticut Office of Policy & Management guidelines set annually.*