

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



**Town of East Hampton
Office of the Assessor
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East Hampton, CT 06424**

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**Office Hours: M-W-Thur.
8:00am - 4:00pm
Tues 8:00am-6:30pm
Fri 8:00am to 12:30pm**

www.easthamptonct.gov

**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 who is at least 65 years old as of December 31 proceeding the filing period or is at least 50 years old and the widow(er) of a previously approved applicant is eligible. 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 2018 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.)

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

**LOCAL PROPERTY TAX FREEZE RELIEF
FOR LOW-INCOME SENIORS**

In East Hampton, by municipal ordinance, low-income homeowners may qualify for a deferral of property taxes. This tax relief places a lien on the property in the amount of the total tax relief granted each year with interest of 0%. The lien becomes payable to the Town upon settlement of such person's estate or conveyance of the property.

To qualify for this tax freeze relief the property owner must:

- Be at least 70 years old as of December 31 proceeding the filing period or at least 62 years old and the widow(er) of a previously approved applicant.
- Either spouse shall have resided within East Hampton for at least five years before filing the claim.
- Must have qualified for the "Property Tax Credits for Seniors or Disabled Persons" referenced in this brochure.

Applicants must file at the Assessor's Office from February 1 through May 15th. Applications need to be renewed every two years.

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 \$3000 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. 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 the 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)

- **WWII** 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, 1984₁
- **Invasion of Grenada** Oct 25, 1983- Dec. 15, 1983₁
- **Oper. Earnest Will** July 24, 1987- August 1, 1990₁
- **Invasion of Panama** Dec. 20, 1989-Jan. 31, 1990₁
- **Persian Gulf Conflicts** August 2, 1990 to present₂

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, Grenada, OP. Earnest Will and Panama.. 2 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. To qualify:

- An applicant must file between February 1 and October 1 for exemption on the next assessment year's taxes.
- Must have qualified for the "Property Tax Credits for Seniors or Disabled Persons" or the "Renter's Rebate" mentioned in this brochure.
- Must have qualified for the "Exemption for Veterans" referenced in this brochure.

LOCAL OPTION VETERAN'S EXEMPTION

An additional low-income veteran's exemption is available per local ordinance.

- An applicant must qualify for the above "Additional Veteran's Exemption".

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 Assessor's Office at (860) 267-2510 for further 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. *Applications are available at the Assessor's Office.*

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 the 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 Senior and Disabled Persons."

HANDICAP EQUIPPED VEHICLES

In East Hampton, by the 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) 267-2510 for further information.*