



TOWN OF ELLINGTON

ASSESSOR'S OFFICE

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Town of Ellington Local Property Tax Relief Program for Homeowners Aged 65 and over (approved February 2024) APPLICATION

PLEASE NOTE- This application must be filed every two years between February 1st and May 15th in conjunction with the Homeowner's Program application.

*Additional information is listed on the next page.

| | |
|------------------|--|
| Applicant's Name | |
| Physical Address | |
| Email | |
| Phone Number | |

The Town of Ellington may require additional information if it is deemed necessary.

The applicant acknowledges that all the above statements are true and complete, and that the statements and attestations on the applicant's application for the State of Connecticut's Homeowner's application are true and complete. The applicant of a false affidavit/statement shall be subject to penalties provided by law. My signature signifies that this affidavit has been read, understood, and completed accurately.

 Signature Property Owner

 Date Signed

 Signature Property Owner

 Date Signed

PLEASE DO NOT WRITE BELOW THIS LINE – FOR ASSESSOR'S USE ONLY

___ Approved _____
 ___ This application is disallowed for the following reason: _____

 Signature Assessor Staff

 Date Signed

Chapter 160 Article XI.
Local Property Tax Relief Program for Homeowners Aged 65 and Over (Abridged)

160-24. Eligibility.

A. Any person who is liable for the payment of taxes on residential real property located in the Town of Ellington, which residential real property is owned and occupied by such person as his or her principal residence, including a life use interest, or is held in trust for and occupied by such person as his or her principal residence, and who otherwise meets the eligibility requirements of this section, shall be eligible for property tax relief provided herein.

B. Such person shall upon application:

1. Be 65 years of age or over, or have a spouse, living with him or her, who is 65 years of age or over, or such person shall be the surviving spouse of a taxpayer who is otherwise qualified under this section at the time of his or her death, which surviving spouse was living with him or her, and is 60 years of age or over, with respect to real property on which such person or his or her spouse have a tenancy for life or for a term of years and are responsible for taxes under Connecticut General Statutes Section 12-48; or

2. Be under age 65 and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or have not been engaged in employment covered by Social Security and accordingly have not qualified for benefits thereunder, but have become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security; and

3. Occupy the property as his or her principal residence; and

4. Have been a resident and taxpayer of the Town of Ellington for at least one (1) year immediately preceding the receipt of any tax benefits under this section.

C. The applicant's total income for the year immediately preceding application must not exceed the maximum income for married or unmarried persons for the State's "Homeowners Program" as determined annually by the State of Connecticut and published by the Connecticut Office of Policy and Management (OPM). For the 2024 filing period, the income limits are \$43,800 for unmarried persons, and \$53,400 for a married couple.

D. The Board of Selectmen may, from time to time, by resolution, further revise the income limits set forth above or the method by which such limits are determined.

E. Such person shall be disqualified from the tax relief provided by this chapter if he or she owes delinquent taxes to the Town of Ellington as of the commencement of the tax year of application.

160-26. Benefits.

A. The property tax relief authorized herein shall be in the form of a tax credit and shall be in an amount which shall be determined as follows:

1. Each eligible and approved taxpayer aged 65 to 69 shall receive a tax credit in the amount of \$200.00; each eligible and approved taxpayer aged 70 and older shall receive a tax credit in the amount of \$500.00, however no taxpayer shall receive a benefit that exceeds the total amount of property tax owed.

2. If the number of eligible and approved taxpayers results in tax credits exceeding the spending cap set forth below, the tax credit due to each approved taxpayer shall be prorated in order that the total credits do not exceed such cap. B. The total tax credit available each year under this chapter shall not exceed \$100,000.