

City of Milford, CT
Friday, June 15, 2012

Sec. 20.5-6. Property tax relief for qualified elderly persons and totally disabled persons.

[Ord. of 4-3-1989; Ord. of 3-5-1990; Ord. of 4-2-1990; Ord. of 4-9-2007; Ord. of 4-7-2008]

(a) Elderly residents of the City of Milford may apply for real property tax credit with respect to real property owned and occupied by said persons provided they meet certain eligibility criteria.

- (1) For the purposes of this section, qualified applicant as defined by Connecticut General Statutes Section 12-129n(a) shall mean an individual who is either totally disabled as determined by Social Security and/or municipal standards, regardless of age or an individual 65 years of age or older, or whose spouse, living with him/her, is 65 years of age or older and a surviving spouse of a deceased taxpayer qualified at the time of his death, which survivor is at least 60 years of age. Said age must be obtained by December 31 of the year preceding that for which application is made.
- (2) For the purposes of this section, "resident status" shall be defined as follows: The applicant must have been a City of Milford resident taxpayer whose Milford residence was such taxpayer's principal residence for at least one year immediately preceding his/her receipt of benefits. Residents may apply for relief pursuant to the terms of this section, provided that the property for which relief is sought must be (a) the applicant's principal residence at the time of such application; (b) located in Milford; and (c) owned by the applicant. Eligibility for benefits hereunder shall be upon applicant's proof of ownership, resident status and financial eligibility and shall not be limited by the Grand List as same appears from time to time. Any and all municipal taxes must be paid in full prior to any relief given. In order to be considered a principal residence, a minimum of 280 days per year must be spent in residence on the subject property by the applicant. Benefits hereunder shall be prorated by the office of the City Assessor in the event of the sale or other transfer of the affected real estate or the death of the applicant and surviving spouse, if applicable.
- (3) All applicants for said tax relief shall obtain from the City Assessor the approved application form, as created by the City Assessor, and said application form shall be submitted between February 1 through May 15 of the tax year preceding that in which tax relief is sought. Approved applicants shall be required to certify continuing eligibility at least once every two years, but in the event any provision of this section is amended, all those receiving benefits under this section at the time of said amendment shall be required to reapply.
- (4) Maximum household income eligibility limits shall be established by adding \$10,000 to the maximum income limits for married and unmarried persons, respectively, to the limits set for married and unmarried persons, respectively, to the limits set for the State of Connecticut "Circuit Breaker" program as set forth in General Statutes § 12-170aa and regulations promulgated thereunder as same may be amended from time to time. Income shall include all income from whatever source derived, including but not limited to nontaxable interest, social security income, veteran's disability payments and/or railroad retirement income. Applicants shall be required to provide proof of income submitting a copy of their federal tax return and/or any other information requested by the City Assessor.
- (5) Applicants who meet the eligibility requirements shall be provided with a flat grant in an amount not to exceed \$600 per applicant per tax year, but calculation of benefits conferred hereunder shall be exclusively based on the amount of local tax relief that the applicant receives so that in no event shall total available benefits exceed 75%, with partial benefits available to those persons who so qualify. The total of all tax credits granted by the City of Milford shall not exceed 5% of the prior year's total real estate tax assessed in the City of Milford.

- (6) Tax relief provided for in this section shall be limited to resident owners of single-family residences and resident owners of occupied structures containing four or fewer multiple-family dwelling units. Relief provided pursuant to this section shall be prorated to the applicant's share of ownership or if such property is a multiple-family dwelling, such relief shall be prorated to reflect the fractional portion of such property occupied by the taxpayer.
- (7) The relief provided pursuant to this section shall only apply to real property taxes. Said relief is not available for property eligible for the State of Connecticut "freeze" program.
- (8) Relief granted pursuant to this section shall not disqualify eligible taxpayers from any other benefits to which they may be entitled, as provided by law.
- (9) This section shall become effective in accordance with the provisions of the Charter of the City of Milford.

**STATE OF CONNECTICUT – HOMEOWNERS TAX CREDIT PROGRAM
and the CITY OF MILFORD – LOCAL TAX CREDIT BENEFIT**

Applications for the State of Connecticut Homeowners Tax Credit Program and the City of Milford Local Tax Credit Benefit are being taken in the Assessors office located at the Parson's Government Complex, 70 West River St.

Eligibility for benefits shall be based upon applicant's proof of ownership as of October 1, 2013, resident status and financial eligibility. A qualified applicant must be 65 years of age by December 31, 2013, also those persons under age 65 who are considered 100% Social Security Disabled may apply. If you are qualifying as 100% disabled, please bring a current printout from Social Security which must include a statement of your disability and when it began. To receive a printout, please call Social Security at 1-866-331-7096.

**THE APPLICATION FILING PERIOD IS:
FEBRUARY 3, 2014 THROUGH MAY 15, 2014**

9:00a.m. To 12:00p.m

2:00p.m. To 4:00p.m.

APPLICATIONS WILL ONLY BE TAKEN DURING THE ABOVE TIME PERIODS

MAXIMUM INCOME GUIDELINES FOR THIS YEAR ARE:

State of Connecticut – Homeowners Tax Credit Program	
\$34,100 – Single Person	\$41,600 – Married Couple

City of Milford – Local Tax Credit Benefit	
\$49,100 – Single Person	\$56,600 – Married Couple

Qualifying income is defined as all taxable and nontaxable income. This definition includes taxable income as may be reported for Federal Income Tax purposes, as well as nontaxable income. All monies received are to be considered part of qualifying income, unless specifically exempted.

PLEASE BRING WITH YOU THE FOLLOWING:

1. **If a Federal Income Tax Return is filed for 2013, it is a statutory requirement that a copy must be presented to our office.** In addition to the Federal Income Tax Return for 2013, if you are receiving Social Security or Railroad Retirement earnings, please bring the 2013 SSA-1099 (for both spouses). If you are receiving Veteran pensions and Veteran Disability Pensions please provide a letter from the VA (1-800-827-1000) stating total earnings for 2013.
2. **If you do not file a Federal Income Tax Return for 2013, please bring all proofs of income for 2013.** For example, bring in statements of wages, bonuses, commissions, fees, gratuities, payment for Jury Duty, lottery winnings, annuities and pensions, IRA withdrawals, interest, dividends, net rent or proceeds from sales of property, Veteran Pensions and Veteran Disability Pensions, and any other proofs of income (taxable and non-taxable). If you are receiving Social Security or Railroad Retirement earnings, please bring the 2013 SSA-1099 (for both spouses).

If you have any questions, please contact the Assessors office at (203) 783-3229.

IF YOU ARE CURRENTLY ON THE PROGRAM AND FAIL TO RENEW BY THE DEADLINE ON YOUR YEAR TO REPORT, YOUR BENEFIT WILL BE REMOVED.