

## Local Option Elderly Survey Summary

**April, 2015**

Town	Local Option (Yes/No)	Ordinance Summary - Refer to Ordinance for Detail (click on town name)
Andover		
Ansonia	NO	
Ashford	NO	
<a href="#">Avon</a>	YES	Income \$0-\$45,000; credits for married \$2,150 to \$545 and single \$1,900 to \$430
Barkhamsted		
Beacon Falls		
Berlin		
Bethany		
Bethel		
Bethlehem		
Bloomfield		
<a href="#">Bolton</a>	YES	State income and requirements-benefit is the annual local factor multiplied by the state program benefit not to exceed 75% of their tax liability
Bozrah		
Branford		
Bridgeport		
<a href="#">Bridgewater</a>	YES	File under the state program; must occupy residence at least (183) calendar days; must not be delinquent in taxes; income range \$0 to \$16,000; credits range \$400 - \$100; benefit not to exceed 75% of their tax liability
Bristol	NO	
<a href="#">Brookfield</a>	YES	File under state program; resident and paid real estate taxes for five years immediately prior to application; must not exceed 140% of qualifying income under state program; must not be delinquent in taxes
Brooklyn	NO	
<a href="#">Burlington</a>	YES	State requirements; resident and taxpayer for two years immediately prior to application; taxes must be paid in full two years prior; income limits range \$11,000-\$50,000; credits married \$1,250 to \$300 and single \$1,000 to \$250
Canaan	NO	
Canterbury	YES	Income \$0 to \$27,072; Maximum percentage of tax relief married 50% to 20% and single 40% to 0%; pay current taxes in full; subject to lien

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<a href="#">Canton</a>	YES	Town income range \$0 to \$40,500; credits married and single \$2,500 to \$500
Chaplin	NO	
<a href="#">Cheshire</a>	YES	Must be a resident one year immediately preceding tax benefit; based upon period of residency 1-5 years 50%; 6-10 years 75%; more than 10 years 100%; Qualifying income Married \$0-\$56,000 and single \$0-\$52,000; Credits married \$2,628 - \$308 and single \$1996 to \$246; deferral married \$0 - \$41,600 75% and single \$0 - \$34,000 75%; deferred taxes and interest to be reimbursed to town within (180) days of death or conveyance.
Chester		
Clinton		
Colchester		
Colebrook		
<a href="#">Columbia</a>	YES	File under state program; resident (3) years prior to application; occupy residence for more than (183) days each calendar year; must not be delinquent in taxes; maximum deferral not to exceed 8% of taxpayers income minus amounts received under state or local advets program; deferred taxes and interest to be reimbursed to town within one year of death or conveyance
Cornwall		
Coventry		
Cromwell		
Danbury		
Darien		
<a href="#">Deep River</a>	YES	File under state program; additional property tax reduction equal to 50% under the state program; continues resident for (5) years; benefit not to exceed 75% of their tax liability; maximum income \$45,000; must not be delinquent in taxes; benefits shall not exceed \$50,000.
Derby	NO	

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<a href="#">Durham</a>	YES	Tax deferral or senior tax relief program; senior tax relief program--Income levels based on years of residency 1 to 10 single \$32,800 and married \$40,000; 11 to 20 years single \$50,840 and married \$62,000; and 21 plus single \$65,880 and married \$84,000; must not be delinquent in taxes; benefit shall not exceed 75% of their total property tax; establish a cap not to exceed one-half percent of the previous year's total budget; tax deferral--income based on years of residency 5-10 not to exceed state maximum limits; 11 to 20 years not to exceed one and one-half times maximum state income limits; 21 years or more not to exceed two times state maximum income limits; establish a cap not to exceed one percent of the proposed tax levy; lien subject to repayment and interest
East Granby		
East Haddam		
East Hampton		
<a href="#">East Hartford</a>	YES	Income limit single \$45,100, married \$52,600, \$62,600 married dependent children with one spouse disabled; assets must not exceed \$100,000; taxes must exceed 7% of income; benefit not to exceed 75% of their tax liability; maximum credit \$700 minimum credit \$100
<a href="#">East Haven</a>	YES	State income and requirements--credit of \$400 if eligible property owners number 1,000 or less; if greater than 1,000 eligible property owners the credit is prorated by dividing \$400,000 by the eligible number; benefits that exceed 75% of their tax liability are subject to lien and repayment (180) days from transfer or death
East Lyme		
<a href="#">East Windsor</a>	YES	State income and requirements--taxpayer for (1) year prior to application; taxes must have been paid in full two (2) years immediately preceding receipt of benefits; total tax relief shall be determined annually and included in the budget; lien not to include interest on the property with the credit deferral payable upon death or transfer of the property; no applicants because of the lien provision
Eastford		

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<a href="#">Easton</a>	YES	Resident for (183) days and paid taxes for a period of (5) years immediately preceding application; subject to a means test liquid assets of no more than \$500,000; maximum income limit \$85,000 (deduction for 1/2 of all out of pocket health insurance premiums and a portion of medical expenses minus last years income; income multiplier: maximum income-qualifying household income divided by maximum income; credit maximum 42%; benefit not to exceed 75% of their tax liability; deferral is payable upon death or transfer includes interest
Ellington	NO	
Enfield		
<a href="#">Essex</a>	YES	Tax abatement: add the age of taxpayer to number of full years residency (total must be 85 or higher) such total is considered as a percentage to be multiplied by the state credit received by the taxpayer; individual abatements not to exceed taxpayers liability or for all abatements not to exceed 10% of the total real property assessed in the preceding tax year. Tax Deferral: Formula based; Income based must be less than 1.25 times the state maximum limits; subject to lien and interest payable upon death and transfer
<a href="#">Fairfield</a>		Three local options: credit Program \$71,200 qualify income annual adjustment (all sources), \$1,400 to \$5,000 benefit, 25% minimum tax payment, no lien, no payback. (65 and older unless disabled); freeze program allows person to freeze prior year's tax for 6 years, \$51,500 annual adjustment (all sources) qualify income, no lien, no payback (65 and older unless disabled; deferral program: allows person to defer up to 50% of tax bill, \$81,400 (all sources) qualifying income annual adjustment, lien and payback at 3% interest (age 75 or older)
Farmington		
<a href="#">Franklin</a>	YES	Qualified under state program; resident for (10) consecutive years as of the date of application; credit is the same as state qualified benefit not to exceed 75% of real property tax liability

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<a href="#">Glastonbury</a>	YES	Credit program: Income limits \$17,000 to \$55,000; credits Married \$1,885 to \$1,010; single \$1,785 to \$975; addition \$100 if a 20 year resident over the last 25 years; credits are subject to increase if taxes increase 50% over previous grand list, of the median program participants' accounts. Deferral Program: Resident for at least (10) consecutive years; subject to lien including interest
Goshen		
<a href="#">Granby</a>	YES	Income limits \$17,000 to \$46,000; credit percentage married 19% to 40%; single 10% to 45%
Greenwich		
Griswold	NO	
Groton	NO	
<a href="#">Guilford</a>	YES	Tax deferral, supplementary tax relief; tax freeze, subject to income limit categories based upon years of residency, subject to caps; benefit shall not exceed 75% of the real property tax liability; the deferred taxes plus interest constitute a lien on the property to be paid at time of death or transfer
<a href="#">Haddam</a>	YES	Resident for (20) years immediately preceding receipt of benefits; income limit \$55,000; benefits exceed 75% of real tax liability subject to lien; all taxes must be current; deferral 50% of the property taxes shall be deferred annually; tax abatement single \$500 and married \$750.
<a href="#">Hamden</a>	YES	Basic benefit based on income and marital status, benefits range from \$1,000 to \$1,500; additional credit to the amount of any tax increase from the prior year after all other benefits, benefits range up to an additional \$1,500; freeze for 2013 grand list only, 70 years or older, pay 25% or less of tax obligation.
<a href="#">Hampton</a>	YES	State requirements double the benefit
Hartford		
Hartland		
Harwinton		
Hebron	NO	
Kent		
<a href="#">Killingly</a>	YES	State income, additional credits range single and married 5% to 25%; freeze program: resident for 4 years and 70 or over

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<a href="#">Killingworth</a>	YES	Income requirements maximum \$40,000; benefits range from \$100 to \$300; must reside at property for 250 plus days each calendar year; current on taxes; benefit not to exceed 75% of tax bill
Lebanon	NO	
<a href="#">Ledyard</a>	YES	taxpayers that make less than the state maximum they receive a 50% reduction t their taxes; if they make more than state maximum but less than 1.25% of the state maximum they receive a 25% reduction to their taxes; one year residency requirement; no tax lien or pay back of lost revenue
Lisbon	NO	
Litchfield		
Lyme		
<a href="#">Madison</a>	YES	Income based adjusted annually CPI; credits range \$450 to \$950; occupy residences 250 days a calendar year; benefit shall not exceed 75% of taxpayers real property tax.
<a href="#">Manchester</a>	YES	Income based, HELP deferral program of up to 100% of property tax payable upon death or transfer; alternative tax credit range from \$100 to \$400 neither program included 100% individuals under the age of 65.
Mansfield		
Marlborough		
Meriden		
Middlebury		
<a href="#">Middlefield</a>	YES	State income limits; (10) residency requirement; credit program matches the state benefit; deferral and freeze option subject to repayment (includes 3% interest) upon sale or death;
<a href="#">Middletown</a>	YES	Apply under state program; deferral is subject to a lien including interest payable upon death or transfer; no delinquent taxes; reside at residence 183 calendar days; entitled to a credit, lesser of 5% of current net taxes to a maximum of \$150 or a minimum credit of \$50; deferral the benefit is up to 100% of taxes due, must be 70 years or older and no more than \$125,000 in assets excluding residence.
<a href="#">Milford</a>	YES	Income requirements \$10,000 above the state maximum include limit; resident for 280 days a calendar year; credit \$600; not to exceed 75% of tax liability.

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<a href="#">Monroe</a>	YES	Income must not exceed \$60,000 married or single; percentage range 13% to 5%; credits \$500 to \$1,300
Montville		Exploring the possibility
Morris		
Naugatuck		
New Britain		Exploring the possibility
New Canaan		
<a href="#">New Fairfield</a>	YES	Credit programs 1 and 2; program 1, benefit 2013 \$1,385 adjusted annually not to exceed 75% of tax obligation; program 2, \$200; Deferral up to 50% of real estate taxes owed less state and local tax relief, reside in residence 250 calendar days, subject to lien and 6% interest upon death or transfer, annual filing
New Hartford		
New Haven		
New London	NO	
New Milford		
<a href="#">Newington</a>	YES	State income limits; credit minimum range \$300 to \$775
<a href="#">Newtown</a>	YES	Filed under the state program; reside in the residence 183 calendar days; total asset value excluding residence to be determined annually; Income range \$45,000 to \$70,000, maximum credits \$2,525 to \$800; cannot be more than six months delinquent in property taxes; not to exceed 75% of tax liability; not available to any residences with an assessed value in excess of two hundred percent of the median assessed value during each of the prior assessment years.
Norfolk		
North Branford		
North Canaan		
North Haven		
North Stonington	NO	
Norwalk		
Norwich		
Old Lyme	NO	
Old Saybrook		
Orange		
Oxford		

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<a href="#">Plainfield</a>	YES	File under the state program they are qualified for an additional \$100 credit
Plainville		
Plymouth		
Pomfret		
Portland		
Preston	NO	
Prospect		
Putnam	NO	
Redding		
Ridgefield		
<a href="#">Rocky Hill</a>	YES	File under the state program; freeze program, income excludes Medicaid, 70 years or older, subject to a lien plus interest; tax shall be the lower of tax due on the immediately preceding tax year or any subsequent tax year.
Roxbury		
<a href="#">Salem</a>	YES	State income limits; tax credit program; must reside in residence 183 calendar days; credit shall be equal to 110% of credit granted by the state, except that the local credit is subject to a minimum local credit of \$300; not to exceed 75% of the property tax; taxpayers that exceed the state program by \$10,000 shall receive the lesser of the two 110% of the credit percentage or a minimum of \$300 or maximum of \$500 married; married couples cannot receive more than 10% of the normal tax and for single person nor more than 5% of the normal tax subject to \$50 minimum credit and maximum credit of \$250
Salisbury		
Scotland		
<a href="#">Seymour</a>	YES	Income limit \$10,000 over state program shall receive a \$100 credit.
Sharon		
<a href="#">Shelton</a>	YES	Credit of \$300, meet state requirements, plus; own real estate for one year prior and a resident for (9) months during the previous fiscal year; assets may not exceed \$200,000; must not be delinquent in taxes, assessments or usage fees; credit cannot exceed 75% of the property tax
Sherman		



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<a href="#">Simsbury</a>	YES	Resident 183 days preceding date of application; State income plus \$10,000; Income \$0-\$51,600; credits for married \$3,000 to \$650 and single \$1,750 to \$650; maximum credits (including town and state benefits) married \$3,000 to \$650 and single \$2,750 to \$650; credit cannot exceed 75% of property tax
<a href="#">Somers</a>	YES	Include a percentage of non-income generating assets: land and buildings; stocks and bonds; and motor vehicles or personal property valued individually at more than \$50,000; Income range \$0 to \$41,600; Maximum percentages Married 75% to %40 and Single %75 to 15%; credit cannot exceed 75% of property tax
South Windsor		
Southbury		
Southington		
Sprague		
Stafford		
Stamford		
Sterling	NO	
Stonington	Exploring the possibility	
Stratford		
<a href="#">Suffield</a>	YES	State qualifications; benefit is formula based: tax minus state benefit minus twenty-five (25%) percent of original tax bill equals town credit which in no event may exceed the state benefit.
Thomaston		
Thompson		
<a href="#">Tolland</a>	YES	Local option is reviewed every five years; Income based maximum income is the low median income in Hartford County as determined by the US Dept. of Housing and Urban Development for the previous year; cumulative value of assets may not exceed ten times the annual income limit for eligibility with some exclusions; property tax remains the same amount due as on the year preceding the application and continues if so qualified; benefits in excess of 75% of property tax is subject to a lien and interest at a rate of 6% per annum
Torrington		
<a href="#">Trumbull</a>	YES	Income \$70,000 or less; credits range from \$312 to \$2,600; deferred payment up to 75% is subject to lien and interest at 3% per annum
Union		

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<a href="#">Vernon</a>	YES	Subject to review; Income limits \$0 to \$41,600; Credits increase based upon years of residency 0 to 50 plus years and income: credits range from \$20 to \$230
Voluntown		
Wallingford	NO	
Warren		
<a href="#">Washington</a>	YES	Reside at least 183 calendar days; taxpayer for a period of three years prior to application; income exceeds the state level; income determined by Assessor and approved by Board of Finance; total town relief is \$20,000 divided by number of applicants; individual credit not to exceed 75% of total tax
<a href="#">Waterbury</a>	YES	State qualifications receive a credit of \$150
Waterford		
Watertown		
West Hartford		
West Haven	NO	
Westbrook		
Weston		
<a href="#">Westport</a>	YES	Tax abatement and tax deferral programs; annual filing; cannot rent any portion of the residence; cannot have delinquent taxes or fees owned to the Town; abatement: Income limits \$0 to \$45,000; abatement \$3,500 to \$1,000; Deferral: income \$0 to \$75,000 defer 100% of the tax assessed less state and local tax relief; income \$75,000 and less than \$100,000 may defer any tax increase; hardship exception to waive income requirements; tax deferral subject to repayment and interest; surviving spouse is not eligible payment is due within five years of the conveyance unless the surviving spouse becomes eligible within such five years.
<a href="#">Wethersfield</a>	YES	Income levels of \$0 to \$35,000 at 15% of tax to a maximum credit of \$500 and income levels of \$35,301 to \$40,000 at 15% of tax to a maximum credit of \$400; cannot exceed 75% of applicants property tax
Willington		
Wilton		
Winchester		
Windham		

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<a href="#">Windsor</a>	YES	Additional 40% of the state elderly benefit; additional income for single \$34,101 to \$43,500 receive a \$240 credit; income for married \$41,601 to \$43,500 receive a credit of \$360
<a href="#">Windsor Locks</a>	YES	State requirements; reside at least 270 days each calendar year in residence; receive an additional 75% of the qualified percentage; cannot exceed 75% of applicants property tax
Wolcott	NO	
<a href="#">Woodbridge</a>	YES	Modified income requirements; tax credit is established by Groups; cannot exceed 75% of applicants property tax nor than a calculated percentage of the town's operating budget as stated in the ordinance
<a href="#">Woodbury</a>	YES	State program matches the credit with an additional income level \$41,600 to \$45,300 married; \$34,100 to \$45,300 single; credit \$200 married and single
Woodstock		
Yes	54	
No	22	
Studying the pos	3	
Total Responses	79	