



Department of Assessments
235 Grand St
Waterbury, Connecticut 06702

OFFICE OF THE ASSESSOR
The City of Waterbury
CONNECTICUT

Elderly and Totally Disabled Homeowners Program

State and local programs are available to homeowners who are 65 years of age and/or totally disabled. The program grants credit against tax payments. The Office of Policy and Management set the income limits for the program annually.

Income includes wages, pensions, Social Security payments, and interest on savings accounts. Applications are accepted in the Assessor's Office, 235 Grand Street, Courtyard Level, Waterbury, CT from **February 1st. to May 15th.**

Applications are accepted:

Monday thru Thursday 9:00 am – 4:00 pm

Friday 9:00 am – 12:00 pm.

Please fill out the application and include copies of all your income for the 2024 tax year such as:

2024 FEDERAL INCOME TAX RETURN (with all supporting forms & documents) **IF YOU FILE ONE**

2024 SOCIAL SECURITY 1099 FORM

2024 SUPPLEMENTAL SECURITY INCOME (SSI) WITH MONTHLY BREAKDOWN

RAILROAD RETIREMENT INCOME

VETERAN'S PENSION STATEMENT

PENSION EARNINGS

ANY ADDITIONAL INCOME NOT LISTED ABOVE: (Wages, lottery winnings, pensions, IRA withdrawals, interest, dividends and net rental income [excluding depreciation]) **(YOU MUST PROVIDE DOCUMENTATION)**

Income guideline limits for 2024 are:

Single person \$45,200 and married couples \$55,100.

Please make sure you sign your completed application.

Please contact the Assessor's Office at (203) 574-6821 for additional information.

PLEASE PRINT OR TYPE

M-35H Rev. 12/2018

STATE OF CONNECTICUT - OFFICE OF POLICY AND MANAGEMENT

APPLICATION FOR TAX CREDITS
ELDERLY AND TOTALLY DISABLED HOMEOWNER

FILING PERIOD: FEBRUARY 1st through MAY 15th

OWNER
GRAND LIST

1. NAME (Last)	(First)	(Middle Initial)	YOUR BIRTH DATE (mm/dd/yyyy) / /	YOUR SOCIAL SECURITY NO. - -
2. SPOUSE'S NAME (Last)	(First)	(Middle Initial)	SPOUSE'S BIRTH DATE (mm/dd/yyyy) / /	SPOUSE'S SOCIAL SECURITY NO. - -
3. MAILING ADDRESS (No. and Street)			CITY OR TOWN	STATE ZIP CODE
4. PROPERTY ADDRESS (No. and Street) ONLY IF DIFFERENT FROM 3. ABOVE			CITY OR TOWN STATE ZIP CODE	OTHER NAME ON PROPERTY

5. FILING STATUS: ☐ CIVIL UNIONCHECK ONLY ONE: ☐ MARRIED☐ UNMARRIED

SURVIVING SPOUSE (AGE 50 TO 65) PROOF REQUIRED

IF SPOUSE IS A RESIDENT OF A HEALTH CARE
OR A NURSING HOME FACILITY IN CT AND
ON TITLE XIX CURRENT PROOF REQUIREDCHECK HERE: ☐IF APPLICANT IS TOTALLY
DISABLEDCURRENT PROOF REQUIREDCHECK HERE: ☐6. DID OR WILL YOU FILE A FEDERAL TAX RETURN FOR THE GRAND LIST YEAR? ☐ YES (Attach Copy) ☐ NO

7. CT QUALIFYING INCOME RECEIVED DURING LAST CALENDAR YEAR:

A. GROSS INCOME - Includes: Federal Gross Income or its equivalent. Such as, but not limited

to wages, lottery winnings, pensions, IRA withdrawals, interest, dividends and net rental income (excluding depreciation).

A. \$

B. NON-TAXABLE INTEREST - Example: Interest from Tax Exempt Government Bonds

B. \$

C. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME - Add Medicare premiums (Attach SSA 1099)

C. \$

D. ANY OTHER INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income,
State of Connecticut public assistance payments, Veteran's Disability Pensions, and any other income not listed above.

D. \$

EXPLAIN OTHER:

E. TOTAL Add lines 7A through 7D

E. \$

8. APPLICANT'S/
AUTHORIZED
AGENT'S
AFFIDAVIT

The applicant or authorized agent deposes that the above statements are true and complete and claims tax relief under provisions of the Connecticut General Statutes. The property for which tax relief is claimed, is the permanent residence/domicile of the applicant. He/she is not receiving State Elderly tax benefits under section 12-129b or section 12-170d, in any town. The penalty for making a false affidavit is the refund of all credits improperly taken and a fine of not more than \$500.00. Your signature signifies that this affidavit has been read and understood.

SIGNATURE OF APPLICANT OR AUTHORIZED AGENT
X

Date signed (mm/dd/yyyy)

APPLICANT'S or AGENT'S PHONE NO.

AGENT'S RELATIONSHIP

STOP! DO NOT WRITE BELOW THIS LINE - FOR ASSESSOR'S USE ONLY

9. Date Application Received:

10. Total percentage of property
(in fee or in life use) owned by
this applicant %

14. Allowable Table Percentage: %

PROPERTY'S GROSS

ASMNT: \$ APPLICANT'S GROSS ASMNT: \$ *

Subtract Exemptions for: .Blind -

Disabled -

* Based on % of
ownership

Veteran's -

Local Options -

Add'l Vets -

11. Net Assessment (based on APPLICANT'S GROSS ASMNT.

minus total exemptions) (MUST agree with the continuation sheet) \$

15. Credit Maximum:

a. Line 13 or **13a X Line 14

\$

b. Table Ceiling X Line 10

\$

16.a. Lesser of Line 15a or 15b

\$

b. Minimum Grant

\$

17. CREDIT AMOUNT

Greater of 16a or 16b

\$

12. Mill Rate:

13. Amount of Property Tax: or **13a. Amount of Frozen Tax: **NOTE: If local option freeze program is offered by municipality
you must enter frozen tax amount in Box 13a and Box 15aASSESSOR'S
AFFIDAVIT

- I am satisfied that the above named applicant meets all the necessary statutory requirements

- This claim is disallowed for the following reason:

(Per Connecticut General Statutes Section 12-170cc an applicant has the right to appeal the Assessor's decision to the Secretary of
OPM, in writing, within 30 business days from the date of notice given by the Assessor)

SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF

Date signed (mm/dd/yyyy)

DISTRIBUTION: Original - Assessor

Copy - Applicant

Copy - Tax Collector

Electronic submission to OPM

Date: December 12, 2024

To: Assessors and Municipal Agents

From: Patrick Sullivan, Associate Fiscal Administrative Officer

CC: Martin L. Heft, Undersecretary, Office of Policy and Management
Christine Goupil, Office of Policy and Management
Duke Chen, Office of Legislative Research
Christopher Perillo and Robert Wysock, Office of Fiscal Analysis
Jennifer Bernier, CT Legislative Library

Subject: **QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2024**

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in calendar year 2025. These levels are to be used for:

- 2024 Grand List Homeowners' - Elderly/Disabled (Circuit Breaker) Tax Relief Program
- 2024 Program Year Renters' Rebate For Elderly/Disabled Renters Tax Relief Program
- 2025 Grand List Veterans' Additional Exemption Tax Relief Program and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2023 Grand List (RENEWALS) are calculated for the 2024 Grand List using the 2023 qualifying income schedule, NOT the schedule below.

Homeowners
Income and Grant Information - 2024 Benefit Year
Filing period February 1 - May 15, 2025

Income		Tax Credit %		Tax Credit Maximum		Tax Credit Minimum	
<u>Over</u>	<u>To</u>	<u>Married</u>	<u>Unmarried</u>	<u>Married</u>	<u>Unmarried</u>	<u>Married</u>	<u>Unmarried</u>
\$0	\$22,700	50%	40%	\$1,250	\$1,000	\$400	\$350
\$22,700	\$30,400	40%	30%	\$1,000	\$750	\$350	\$250
\$30,400	\$37,900	30%	20%	\$750	\$500	\$250	\$150
\$37,900	\$45,200	20%	10%	\$500	\$250	\$150	\$150
\$45,200	\$55,100	10%	-0-	\$250	-0-	\$150	-0-

Renters
Income and Grant Information – 2024 Benefit Year
Filing period April 1 – September 30, 2025

Income		Maximum Rebate		Minimum Rebate	
<u>Over</u>	<u>To</u>	<u>Married</u>	<u>Single</u>	<u>Married</u>	<u>Single</u>
\$0	\$22,700	\$900	\$700	\$400	\$300
\$22,700	\$30,400	\$700	\$500	\$300	\$200
\$30,400	\$37,900	\$500	\$250	\$200	\$100
\$37,900	\$45,200	\$250	\$150	\$100	\$50
\$45,200	\$55,100	\$150	\$0	\$50	\$0

The standard monthly premium for Medicare Part B enrollees will be \$174.70 for 2024. Annual Medicare premiums for calendar year 2024 therefore, are \$2,098.80 for a single applicant and \$4,197.60 for married applicants. WE CONTINUE TO REQUIRE A FORM SSA1099, OR IT'S EQUIVALENT FOR EACH HOMEOWNER AND RENTER APPLICANT TO BE PROVIDED AT THE INTAKE SITE.

The Additional Veterans' exemption for income qualifying applicants for the 2025 Grand List will be based on the following income maximums: The maximum for single applicants will be \$45,200.00; the maximum for married applicants will be \$55,100.00. Also, if applicable in your municipality, the LOCAL OPTION exemption for the Totally Disabled, Blind and Veterans' programs may use these income maximums.

100% V. A. determined Disabled Veterans will continue to use \$18,000.00 for single applicants and \$21,000.00 for married applicants (adjusted gross income only; non-taxable Social Security Income is not considered).

If there are any questions regarding any of the income limits stated above, contact 860.418.6406 or patrick.j.sullivan@ct.gov.