

**CITY OF DERBY
OFFICE OF THE ASSESSOR**

City Hall
1 Elizabeth Street
Derby, CT 06418

PHONE (203) 736-1455
FAX (203) 736-1480

February 1, 2024

Dear Taxpayer:

Applications for the Elderly and Totally Disabled Tax Relief Program (Circuit Breaker) will be accepted beginning February 1, 2024 through May 15, 2024. Applications are included with this letter.

This program is available to homeowners who were 65 years of age on or before December 31, 2023. It is also available to homeowners, regardless of age, who are declared totally disabled by Social Security Administration, so long as proof of disability is provided.

Veterans who are eligible for additional benefits should file at the same time, as should those eligible for additional disability benefits.

Income limitations are 53,400 for a married couple and 43,800 for a single person. Income includes wages, pensions, Social Security, interest on savings, and all other income received during the 2023 calendar year.

Proof of all income must accompany the application. This includes your 2023 Social Security statement, pension statement, interest and any other source of income.

Applicants who file a Federal Income Tax Return must present a completed copy when applying. **Applicants must complete their 2023 Federal Income Tax Return before applying for the tax relief program.**

Please note: You can mail, e-mail or drop off your completed application accompanied with the proof of income.

Derby City Hall Assessor's Office
1 Elizabeth St.,
Derby, CT 06418

E-MAIL:

lculmo@derbyct.gov

bquist@derbyct.gov

For further information please call 736-1455

Sincerely,

Betsy Quist

**APPLICATION FOR TAX CREDITS
ELDERLY AND TOTALLY DISABLED HOMEOWNER**

**OWNER
GRAND LIST**

FILING PERIOD: FEBRUARY 1st through MAY 15th

1. NAME (Last)	(First)	(Middle Initial)	YOUR BIRTH DATE	YOUR SOCIAL SECURITY NO.
2. SPOUSE'S NAME (Last)	(First)	(Middle Initial)	SPOUSE'S BIRTH DATE	SPOUSE'S SOCIAL SECURITY NO.

3. MAILING ADDRESS _____ CITY/TOWN _____ STATE _____ ZIP _____

4. PROPERTY ADDRESS (if different than above) CITY/TOWN _____ STATE _____ ZIP _____	OTHER NAME ON PROPERTY _____
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5. FILING STATUS: CIVIL UNION
 CHECK 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 <u>CURRENT PROOF REQUIRED</u> CHECK HERE: _____	IF APPLICANT IS TOTALLY DISABLED <u>CURRENT PROOF REQUIRED</u> CHECK HERE: _____
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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.\$ _____

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 _____	APPLICANT'S or AGENT'S PHONE NO. _____	AGENT'S RELATIONSHIP _____
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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 ASMT:\$ _____	APPLICANT'S GROSS ASMT: \$ - _____ *	15. Credit Maximum:
Subtract Exemptions for: Blind - _____	Disabled - _____	a. Line 13 or **13a X Line 14 \$ _____
* Based on % of ownership	Veteran's - _____	b. Table Ceiling X Line 10 \$ _____
	Local Options - _____	16. a. Lesser of Line 15a or 15b \$ _____
	Add'l Vets - _____	b. Minimum Grant \$ _____
11. Net Assessment (based on APPLICANT'S GROSS ASMT. minus total exemptions) (MUST agree with the continuation sheet) \$ _____		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 15a**

ASSESSOR'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}
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SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF _____	Date _____
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STATE OF CONNECTICUT

*OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY and PLANNING DIVISION*

Date: December 1, 2023

To: Assessors and Municipal Agents

From: Patrick Sullivan, Assoc. Fiscal Administrative Officer

Subject: QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2023

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in the year 2024. These levels are to be used for the 2023 Grand List [Homeowners' - Elderly/Disabled \(Circuit Breaker\) Tax Relief Program](#) and [Renters' Rebate For Elderly/Disabled Renters Tax Relief Program](#) applications, 2024 Grand List [Veterans' Additional Exemption Tax Relief Program](#) applications and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2022 G/L (RENEWALS) are calculated for the 2023 G/L using the 2022 qualifying income schedule, NOT the schedule below.

Homeowners
Income and Grant Information –2023 Benefit Year
Filing period February 1 - May 15, 2024

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-	\$22,000	50%	40%	\$1,250	\$1,000	\$400	\$350
22,000	29,500	40	30	1,000	750	350	250
29,500	36,700	30	20	750	500	250	150
36,700	43,800	20	10	500	250	150	150
43,800	53,400	10	-0-	250	-0-	150	-0-

Renters
Income and Grant Information – 2023 Benefit Year
Filing period April 1 – October 1, 2024

Income		Maximum Rebate		Minimum Rebate	
<u>Over</u>	<u>To</u>	<u>Married/Single</u>		<u>Married/Single</u>	
\$-0-	\$ 22,000	\$900	\$700	\$400	\$300
22,000	29,500	700	500	300	200
29,500	36,700	500	250	200	100
36,700	43,800	250	150	100	50
43,800	53,400	150	-0-	50	-0-

The standard monthly premium for Medicare Part B enrollees will be \$164.90 for 2023. Annual Medicare premiums for the year 2023 therefore, are \$1,978.80 for a single applicant and \$3,957.60 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 2024 G/L will be based on the following income maximums: The maximum for single applicants will be \$43,800.00; the maximum for married applicants will be \$53,400.00. 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).

The FREEZE program income limit remains at \$6,000.00; adjusted gross income only. Social Security Income, United States Postal System and Railroad Retirement pensions are not counted as income towards the income limit for the FREEZE program.

If there are any questions regarding any of the income limits stated above, please call me at (860) 418-6406 or e-mail at patrick.j.sullivan@ct.gov

Cc: Martin Heft, OPM

Christine Goupil, OPM

Duke Chen, OLR, L.O.B., Room 5300 (860-240-8437)

Christopher Perillo and Robert Wysock, OFA, L.O.B., Room 5200 (860-240-0200)

Jennifer Bernier, CT Legislative Library, L.O.B., Room 5400 (860-240-8888)