



TOWN OF ASHFORD

Assessor's Office
5 Town Hall Road
Ashford, CT 06278
Phone: 860-487-4403
Email: assessor@ashfordtownhall.org

January 31, 2023

To: Ashford Property Owner
From: Assessor's Office
Re: Homeowners program, Grand List 2022

The Elderly/Disabled Homeowner tax relief program begins February 1, 2023. You have either been enrolled in the program and need to reapply, or have expressed interest in applying to the program. The statutory application filing period under CGS Sec. 12-170aa(e) is February 1, 2023 – May 15, 2023. Enclosed are filing requirements, qualifying income information and an application.

Key points to remember in filling out the application:

- Complete all items numbered 1 to 8. Enter zero for any which do not apply to you. For example, if you have no nontaxable interest, enter "0" on line 7-b.
- Enter only whole dollar amounts.
- Be sure to sign and date the affidavit in item 8, and provide your phone number.
- Incorrect, incomplete or illegible forms will be returned to you for correction.

Proof of all income received in the calendar year 2022 is required:

- If you file a Federal Income Tax Return, attach a copy of the 2022 return to your application. Include copies of all SSA-1099s from Social Security.
- If you do not file a Federal Income Tax Return, send copies of ALL income statements for calendar year 2022, including Form 1099s from Social Security, wage and pension statements, statements from your bank(s) showing total interest earned, statement of annual benefits, et cetera.

The Connecticut Office of Policy and Management has a publication answering many questions about the Elderly/Disabled Homeowner program. The [Q & A for 2023 Tax Relief Programs](#) guide and application information is available on the Assessor's page of the town website, www.ashfordtownhall.org.

The application and supporting documentation can be mailed to the Assessor's Office, Town of Ashford, 5 Town Hall Rd., Ashford, CT 06278. It can also be left in the drop box on the front of the Town Hall. It must be received by **April 14, 2023**. **After April 14, 2023, applications can only be filed in person at town hall.** Appointments can be made by calling 860-487-4403, or email assessor@ashfordtownhall.org.



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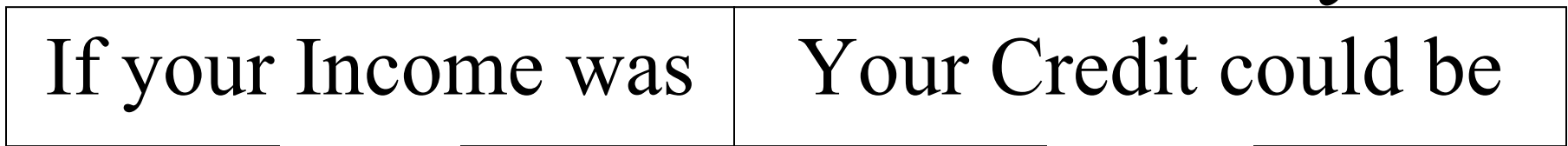
PROPERTY TAX RELIEF FOR ELDERLY AND TOTALLY DISABLED HOMEOWNERS

Connecticut law provides for annual tax relief for certain homeowners. The following information applies to applications being *filed* for the 2022 Grand List. To be eligible for the abatement:

- 1) You, or your spouse, must have been at least 65 years of age as of December 31, 2022; or you must be permanently and totally disabled (per Social Security or VA).
- 2) You must have resided as the owner, or had life use, of the property as of October 1, 2022, and you must have made the property your primary place of residence for at least 183 days in the year prior to January 1, 2023.
- 3) Your 2022 income cannot exceed \$49,100 if you are married or \$40,300 if you are unmarried. Qualifying income is defined as taxable income for IRS purposes AND non-taxable income, with limited exceptions.
- 4) You must file an application between February 1 and May 15 at least biennially and provide the assessor with a copy of your Federal Income Tax Return if you file one.
Proof of all 2022 income must be provided.

Credits are determined as a percentage of taxes, subject to maximum and minimum amounts. The credit reduces the total real property tax bill for the property.

Income Guidelines to Qualify for the Homeowners Program are based on income from 2022 calendar year



| From | To | Maximum | | Minimum | |
|----------|----------|---------|--------|---------|--------|
| | | Married | Single | Married | Single |
| \$0 | \$20,200 | \$1,250 | \$1000 | \$400 | \$350 |
| \$20,200 | \$27,100 | \$1,000 | \$750 | \$350 | \$250 |
| \$27,100 | \$33,800 | \$750 | \$500 | \$250 | \$150 |
| \$33,800 | \$40,300 | \$500 | \$250 | \$150 | \$150 |
| \$40,300 | \$49,100 | \$250 | \$-0- | \$150 | \$-0- |

INCOME:

19. Q. WHAT CONSTITUTES QUALIFYING INCOME FOR HOMEOWNERS SEEKING TAX RELIEF CREDIT?

A. Owners' 2022 total income must not exceed **\$40,300** for unmarried persons, and **\$49,100** for a 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 non-taxable income. All monies received are to be considered part of qualifying income, unless specifically exempted. Although the following are not intended to be all inclusive, examples of **items to be included as part of qualifying income are as follows:**

- Wages, bonuses, commissions, gratuities and fees, self-employment net income (do not include depreciation expense)
- **Net** Social Security (Box 5 from SSA-1099), Federal Supplemental Security Income, payment for jury duty (excluding travel allowance)
- Dividends and interest
- IRA – include only "taxable" amount, (if taxable amount not determined then use full "total distribution" from 1099)
- Black Lung payments
- Green Thumb payments
- Interest or proceeds resulting from gifts received
- Lottery winnings
- Net income from sale or rental of real or personal property (do not include depreciation, receipts for expenses required when no tax return has been filed)
- Pensions and annuities – include only "taxable" amount, (if taxable amount not determined then use full "total distribution" from 1099)
- Veteran's pension and veteran's disability payments
- Railroad retirement
- Severance pay; UNEMPLOYMENT compensation (including any extra unemployment payments received under the CARES Act of 2020)
- Worker's compensation
- Alimony
- DSS cash assistance (SAGA or state supplement)
- Legal Settlements – Net Proceeds
- Dependency and Indemnity Compensation from Dept. of Veterans Affairs
- Cancellation of Debt
- If property is owned in trust any distributions received from the trust (verified with a copy of the trust federal tax return)
- Capital gains total from previous year only (a capital loss carryover from a previous year should be excluded from qualifying income calculations)