



Town of Bolton

222 BOLTON CENTER ROAD • BOLTON, CT 06043

Assessor's Office
(860) 649-8066 Phone
(860) 643-0021 Fax

January 31, 2023

To: Bolton Property Owner
From: Kara Fishman, Assessor
Re: Homeowners program, Grand List 2022

The Elderly/Disabled Homeowner tax relief program filing period 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.boltonct.org. There is also a printed copy in the Assessor's Office.

The application and supporting documentation can be mailed to the Assessor's Office, Town of Bolton, 222 Bolton Center Rd., Bolton, CT 06043. It can also be brought in to the Assessor's Office. 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 860-646-8066, extension 6100, or by emailing assessor@boltonct.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

If your Income was

Your Credit could be

| 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- |

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 (Don't Abbreviate) | 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 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: <input type="checkbox"/> | IF APPLICANT IS TOTALLY DISABLED <u>CURRENT PROOF REQUIRED</u> CHECK HERE: <input type="checkbox"/> |
|---|---|

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. |
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| | | | |
|---|--|---|----------------------|
| 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 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 - _____ | Add'l Vets - _____ | 16.a. Lesser of Line 15a or 15b \$ _____ |
| 11. <u>Net Assessment</u> (based on APPLICANT'S GROSS ASMT. minus total exemptions) (MUST agree with the continuation sheet) \$ _____ | | b. Minimum Grant \$ _____ |
| | | 17. <u>CREDIT AMOUNT</u> 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} |
|----------------------|---|

| | |
|---|---------------------------------|
| SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF | Date signed (mm/dd/yyyy) / / |
|---|---------------------------------|