



[www.WashingtonCT.org](http://www.WashingtonCT.org)  
The Town of Washington, Connecticut

Home

Search

## Tax Relief Program For Elderly And Disabled Homeowners

Disclaimer: While we have attempted to reproduce them accurately, the electronic documents you see here are not the official public documents. Official copies may be obtained on paper from the [Town Clerk](#).

---

**TOWN OF WASHINGTON  
TAX RELIEF PROGRAM FOR ELDERLY AND DISABLED HOMEOWNERS  
As Amended at Town Meeting on May 18, 2006  
Effective July 1, 2006.**

### **PURPOSE**

To assist elderly or disabled homeowners with their real property taxes the Town of Washington hereby enacts tax relief pursuant to Section 12-129n of the Connecticut General Statutes on the terms and conditions provided herein.

### **ELIGIBILITY**

Applicants must meet all of the following criteria to be eligible for the tax credit. Applicants must:

A.

(1) Be sixty-five (65) years of age or over at the close of the preceding calendar year, or have a spouse who is 65 years of age or over at the close of the preceding calendar year, or

(2) Be sixty (60) years of age or over and the surviving spouse of a taxpayer who was receiving benefits under this ordinance at the time of his or her death, or

(3) Be under age 65 and be receiving permanent total disability benefits under Social Security regulations;

B. Have been taxpayers of the town for a period of three (3) years prior to their application for tax relief;

C. Be owners of real property in the Town of Washington or liable for the payment of taxes pursuant to Section 12-48 of the Connecticut General Statutes. The tax benefit for real property as provided herein shall apply to only the residence itself, the building lot on which the residence is located, and improvements on said parcel of land;

D. Occupy the real property as their principal residence, which is defined as having used the residence for more than 183 days of each calendar year;

E. First apply for tax relief under any Connecticut General Statute for which they are eligible before the tax benefit created by this resolution or any portion thereof shall be given.

Applicants whose income levels are above the maximum allowable for state tax relief may qualify for tax credits under this ordinance if Total Income for the previous calendar year shall not exceed \$36,900. "Total Income" shall be determined using the guidelines of the OPM "Application for Tax Credits for Elderly and Totally Disabled Homeowner" and shall apply to the combined income of married applicants.

### **APPLICATIONS**

Applicants shall file an application with the Assessor between February 1 and May 15 on a form provided by the Assessor, together with all information required to determine eligibility. Applicants who qualify for the State Program may reapply **biennially** for both programs.

### **DETERMINATION OF TAX RELIEF**

A. The Assessor shall review applications and information provided by applicants seeking tax credits under this article. The Assessor shall determine eligibility of applicants no later than June 1 of each year and notify Tax Collector of the amount of tax credit.

### **TOTAL TAX RELIEF ALLOWED**

A. The total of all tax relief granted under the provision of this ordinance for any tax year shall not exceed \$20,000.

B. Applicants who are determined eligible for tax credits under this ordinance shall receive a tax credit toward the payment of their real property tax on their legal domicile equal to \$20,000 divided by the total number of eligible applicants.

C. Tax relief granted by the Town of Washington under the provision of this ordinance together with all tax benefits obtained from the State of Connecticut pursuant to state law, shall not result in a reduction of the applicant's total real estate tax by more than 75% of the total amount thereof.

D. In any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, the tax relief provided herein will be pro-rated by the Assessor of the Town of Washington to reflect the fractional share of such taxpayer or spouse.

E. Only one tax relief as heretofore set forth shall be allowed for each parcel of land eligible for the tax relief under this article.

F. In the event the real property of a qualified applicant is sold, assigned, granted or conveyed during the fiscal year when a credit is applicable, regardless of whether such transfer, assignment, grant or conveyance was voluntary or involuntary, the amount of the tax credit shall be prorated by a fraction, the numerator of which shall be the number of full months from the first day of October to the date of conveyance and the denominator of which shall be 12. The grantee shall be required within a period not exceeding 10 days immediately following the date of such conveyance, to notify the Assessor or in the absence of such notice, upon determination by the Assessor that such conveyance has occurred, determine the prorated amount. The Tax Collector shall, within 10 days thereafter, mail or hand a bill to the grantee stating the additional amount of tax due. Such tax shall be due and payable and collectible as other property taxes and subject to the same liens and principles of collections, provided such tax shall be due and payable in an initial or single installment within 30 days after the date of the bill.

G. A notice will be filed with the land record of the qualified applicant noting the existence of the tax credit.

## **REPORT**

The town's financial assistant shall annually prepare a report for the Board of Selectmen and Board of Finance providing an analysis of the cost of the Senior Tax Relief Program and the number of qualified participants in the program.

The invalidity of any work, clause, section or provision of this ordinance shall not affect the validity of any other part, which can be given effect without such invalid part or parts.

---

Web page last updated: May 24, 2006