January 28, 2020

Dear Homeowner:

You are receiving this letter because the application period for the Elderly/Disabled Homeowner tax relief program begins February 1, 2020. You have either been enrolled in the program and need to reapply, or have expressed interest in applying to the program. 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.

**Proof of all income received in the calendar year 2019:**

- If you file a Federal Income Tax Return, attach a copy of the 2019 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 2019, including Form 1099 from Social Security, wage and pension statements, statements from your bank(s) showing total interest earned, etcetera.

**Filing Deadline**

- The statutory filing period under CGS Sec. 12-170aa(e) is February 1, 2020 – May 15, 2020.
- Applications and proof of income can be mailed if they are received by Wednesday, April 15, 2020.
- Applications filed Thursday, April 16, 2020 - Thursday, May 14, 2020 must be done in person at the assessor’s office by you or an authorized agent. Please call 860-690-5688 to make an appointment.
o Incorrect, incomplete or illegible forms will be returned to you for correction. That will not relieve you from meeting the May 14, 2020 final deadline. If the office has not received your completed form by that date, you will not receive the benefit on your July 2020 tax bills.

o The Connecticut Office of Policy and Management has a publication answering many questions about the Elderly/Disabled Homeowner program. The guide and application information is available on-line at https://portal.ct.gov/OPM/IGPP-MAIN/Grants/Tax-Relief-Grants/Homeowner-Question--Answer-Booklet-Description. There is a printed copy at the Town Hall if you wish to look at it.

If you have any questions, please call the assessor’s office at 860-423-9634 or email assessor@scotlandct.org. I will get back to you; the response is not likely to be immediate but typically within several days. My office hours are Wednesday, 4:30 pm - 6:30 pm and Thursdays, 10 am - 3 pm.

Sincerely,

Kara Fishman, CCMA II, MAI
Assessor
Connecticut law provides for annual tax relief for certain homeowners. The following information applies to applications being filed for the 2019 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, 2019; 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, 2019, and you must have made the property your primary place of residence for at least 183 days in the year prior to January 1, 2020.

3) Your 2019 income cannot exceed $45,100 if you are married or $37,000 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 2019 income must be provided.*

To apply, complete the application form and return it for receipt by the Assessor’s office no later than Wednesday, April 15, 2020.

Applications filed Thursday, April 16, 2020 - Thursday, May 14, 2020 must be done in person by you or your authorized agent at the Assessor’s Office. Appointments are required and can be made by calling 860-690-5688.

Credits are determined as a percentage of taxes; they are calculated by the Assessor and applied by the Tax Collector to an applicant’s real property tax bill.
Income Guidelines to Qualify for the Homeowners Program are based on income from 2019 calendar year.

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>Maximum</th>
<th>Minimum</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
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</tr>
<tr>
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</tr>
<tr>
<td>$37,000</td>
<td>$45,100</td>
<td>$250</td>
<td>-$0-</td>
</tr>
</tbody>
</table>

If your Income was | Your Credit could be
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)  
   CITY OR TOWN STATE ZIP CODE  
   OTHER NAME ON PROPERTY  

5. FILING STATUS:  
   CIVIL UNION  
   MARRIED  
   UNMARRIED  

   SURVIVING SPOUSE (AGE 50 TO 65) PROOF REQUIRED  
   IF APPLICANT IS TOTALLY DISABLED  

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).  
   B. NON-TAXABLE INTEREST - Example: Interest from Tax Exempt Government Bonds  
   C. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME - Add Medicare premiums (Attach SSA 1099)  

   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  
   Date signed (mm/dd/yyyy)  
   APPLICANT'S or AGENT'S PHONE NO.  
   AGENT'S RELATIONSHIP  

9. Date Application Received:  
10. Total percentage of property (in fee or in life use) owned by this applicant  

   PROPERTY'S GROSS ASMNT:$  
   * Subtract Exemptions for:  
     Blind -  
     Disabled -  
     Veteran's -  
     Local Options -  
     Add'l Vets -  

   * Based on % of ownership  

   Net Assessment (based on APPLICANT'S GROSS ASMNT. minus total exemptions) (MUST agree with the continuation sheet) $  

11. Net Assessment (based on APPLICANT'S GROSS ASMNT. minus total exemptions)  

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  

   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 12-170ce 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