



## PROPERTY TAX RELIEF FOR THE ELDERLY AND TOTALLY DISABLED

Connecticut law provides for annual tax relief for certain homeowners. The following information applies to applications being *filed* for the 2018 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, 2018; or you must be permanently and totally disabled (per Social Security or VA).
- 2) You must reside as the owner, or have life use, of the property as of October 1, 2018, and you must have lived in Connecticut for one year.
- 3) Your 2018 income cannot exceed \$43,900 if you are married or \$36,000 if you are unmarried. Qualifying income is defined as taxable income for IRS purposes AND non-taxable income, with limited exemptions.
- 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 2018 income must be provided.*

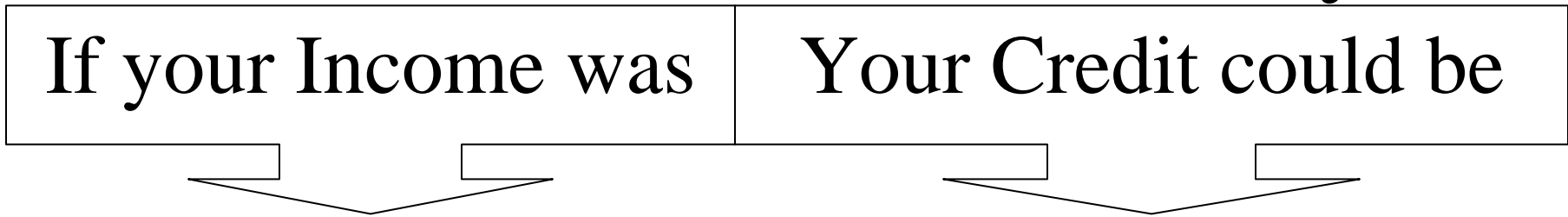
Credits are determined as a percentage of taxes; they are calculated by the Assessor and applied by the tax collector to an applicant's real property tax bill. To apply, complete the application and return it to the Assessor's office between February 1, 2019 and May 15, 2019. After April 15, 2019 you or your agent must apply in person at the assessor's office.

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### TOWN OF SCOTLAND

Assessor's Office  
9 Devotion Road, P.O. Box 122  
Scotland, CT 06264  
Phone: 860-423-9634; Fax: 860-423-3666  
Email: [assessor@scotlandct.org](mailto:assessor@scotlandct.org)

# Income Guidelines to Qualify for the Homeowners Program are based on income from 2018 calendar year



From	To	Maximum		Minimum	
		Married	Single	Married	Single
\$0	\$18,100	\$1,250	\$1000	\$400	\$350
\$18,100	\$24,200	\$1,000	\$750	\$350	\$250
\$24,200	\$30,200	\$750	\$500	\$250	\$150
\$30,200	\$36,000	\$500	\$250	\$150	\$150
\$36,000	\$43,900	\$250	\$-0-	\$150	\$-0-