

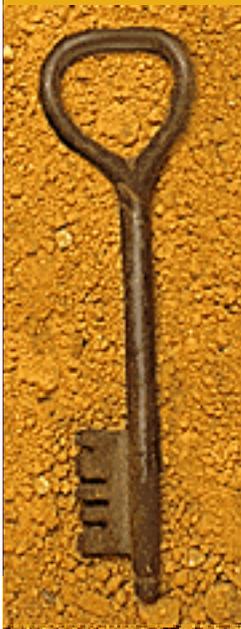
Programs for Qualified Mansfield Taxpayers



Veterans Exemptions (Assessment Reductions) Per CGS 12-81(19-26)

Not Reimbursed: / Additional Veterans
/ Low Income (Reimbursed)

- ◆ Standard deduction - \$ 3,000 / \$ 4,000
- ◆ 10-25% Disabled - \$ 4,500 / \$ 6,000
- ◆ 26-50% Disabled - \$ 6,000 / \$ 8,000
- ◆ 51-75% Disabled - \$ 7,500 / \$10,000
- ◆ 76-100% Disabled - \$ 9,000 / \$12,000



Veterans Benefits – con't.

- ◆ Disabled + 65 Yrs - \$ 9,000 / \$12,000
- ◆ Severely Disabled - \$30,000 / \$40,000
- ◆ Amputee - \$10,000 / \$20,000
- ◆ Surviving Spouse - \$ 3,000 / \$ 4,000
- ◆ S.S. of Vet Killed While
Active Duty- \$ 9,000 / \$12,000
- ◆ S.S. W/Federal VA
Benefits - \$ 3,000 / \$ 4,000
- ◆ S.S. of Vet who Died
While Active Duty - \$ 9,000 / \$12,000
- ◆ Surv. Parent - \$ 3,000 / \$ 4,000



Veterans Benefits – con't.

Local Options (Not Reimbursed):

- ◆ Low Income Veterans \$2,000
- ◆ Veterans w/Title 38 Housing 100%

Active Duty Military:

- ◆ One Out of State Vehicle of Serviceman – must be with him/her 100%
- ◆ Soldiers, Sailors & Marines - Federal 100%
- ◆ In-State vehicles \$3,000



Blind Exemptions – Not Reimbursed

- ◆ State Exemption \$ 3,000 / Low Income Local Option \$ 2,000

Totally Disabled Exemptions

- ◆ Social Security Regular Totally Disabled (Reimbursed) \$ 1,000
- ◆ Low Income Local Option (Not Reimbursed) \$ 1,000
- ◆ Ambulatory Type Vehicle 100%



Elderly & Totally Disabled Homeowner's Programs

Reimbursed by the State

Requirements:

- ◆ Must be 65 or older or Surviving Spouse 50-65 OR
- ◆ 100% Totally Disabled per Social Security
- ◆ Low Income (Ex. \$29,800 Single; \$36,500 Married for year 2007)

Tax Credit Percentages, Based Upon Income Sliding Scale:

- ◆ 10-40% of tax bill for Single (Minimum & Maximum Limits Apply)
- ◆ 10-50% of tax bill for Married (Minimum & Maximum Limits Apply)



Elderly & Totally Disabled Homeowner's Programs con't.

Two Local Options: Elderly Homeowner Age 65+

Elderly Homeowner Age 70+ Freeze

Requirements:

- ◆ Same Income Guidelines
- ◆ Surviving spouse ages 62-70
- ◆ Must occupy property as his or her home and either spouse must have resided in CT for at least one year before filing the claim
- ◆ Qualifying income includes taxable and non-taxable income
- ◆ Property is liened annually for the benefit amount at 5% simple interest
- ◆ Liens must be repaid at time of sale or transfer



Farm Machinery – Section 12-91

- ◆ Farm machinery (except a motor vehicle defined in Sec. 14-1) may be exempt up to \$100,000 of assessed value. (Exempts horses & ponies used exclusively in farming.)
- ◆ Criteria – Farmer must make annual application to the assessor on Form M-28 (“Application TO The Assessor For Exemption On Poultry, Livestock And Farm Machinery”).
- ◆ Requires a notarized statement of income showing gross sales or expenditures of at least \$15,000 for the preceding year.
- ◆ Application to be made on or before October 31st. Failure to file on time constitutes a waiver of the right to the exemption.



PA490 – Farm and Forest Lands

- ◆ Farm & Forest are mandated by the State and are “Use Assessments”.
- ◆ No minimum acreage requirement for Farm land, but certain criteria have to be met. Applications must be filed between September 1st and October 31st, except in a revaluation year, which allows an extension to December 30th. Additional information and application forms are in the Assessor’s Office.
- ◆ Forest land classification is a two-step process. Commencing on July 1, 2004, landowners seeking classification must have the property examined by a Certified Forester in order to determine if it qualifies as forest land.

PA490 – con't.

- ◆ The Forester will then issue a report to the landowner.
- ◆ The landowner must then apply to the Assessor to have the land classified for property tax purposes. Application deadline is October 1st.



Renewable Energy Systems

- ◆ Subdivision (57) of s.s.12-81 mandates an exemption for certain renewable energy systems installed on or after October 1, 2007.
- ◆ Class I Renewable Energy Source
- ◆ Hydropower Facilities
- ◆ Passive or Active Solar Water or Space Heating System
- ◆ Or Geothermal Energy Resource

Requirements:

- ◆ Property owner must file an exemption application with the Assessor on or before November 1st of the assessment year that the exemption is first claimed.
- ◆ Once approved, the property owner does not have to file another application, unless the equipment is altered in such a manner that it requires a building permit.



Renewable Energy Systems - con't.

- ◆ Exemption amount is “the difference between the building’s assessment as equipped with an eligible system, and the building’s assessment if it was equipped with a conventional heating or cooling system.”



- ◆ Exemption amounts are *assessment reductions*. The tax savings are calculated by multiplying the exemption amount by the current mill rate. Ex: $\$1,000 \times .02524 = \25.24 in taxes.
- ◆ Except as otherwise stated, all quotations are from the Handbook for Connecticut Assessors, sponsored by the Connecticut Association of Assessing Officers, Office of Policy & Management, State of Connecticut Institute of Public Service, and The University of Connecticut. Revised November 2007.