

Senior and Disabled Tax Relief Programs

Town of Durham, CT

What tax relief does Town of Durham offer?

Two local property tax relief programs for seniors and the totally disabled are available to those who meet the qualifications of the programs.

The *Senior Tax Relief Freeze Program* allows certain taxes to be held at a fixed level.

The *Senior Tax Deferral Program* allows certain taxes to be deferred until a later date.

The State Senior Tax Relief Program (commonly referred to as the Circuit Breaker Program) is also available through the Town of Durham.

What is the filing period and where are applications filed?

The filing period is February 1 to May 15.

- Applications are filed in the Town Hall with the Human Service Department or the Assessor's Office.
- Applications are available on the Town website **WWW.townofdurhamct.org**
- Applications for the local relief must be filed every year, although the state program only requires applications every 2 two years. The application must be filed on time.

Contacts:

- Assessor's Office phone (860) 349-3452
- Human Services, Municipal Agent for the Elderly phone (860) 349-3153

Who is eligible?

Please read the local tax relief ordinances for a complete description of the eligibility requirements as they are slightly different for each program.

All applicants eligible for the State of CT tax relief program (Circuit Breaker) must apply for and be included in, that program before they will be eligible for either town program.

Additional general eligibility includes:

A. The owner or spouse must have been 65 years of age by the end of the calendar year preceding the filing period. Totally disabled persons, regardless of age, must provide a Social Security Award letter or a SSA-1099 with Medicare premiums.

B. The applicant must own (or must hold a tenancy for life use) the property for which tax relief is sought and the property must be their principal residence. Principal residence is residency of at least 184 days per year.

C. Applicant must already be a taxpayer of the Town of Durham and meet all residency requirements and income amounts noted in the following tables. See ordinances for a full description of what defines “income” and “residency”. For married couples, income for both husband and wife must be counted in establishing income.

For the *Senior Tax Relief Freeze Program*

<u>YEARS OF RESIDENCY</u>	<u>SINGLE</u>	<u>MARRIED</u>
1-10 Years	\$32,800	\$40,000
11-20 Years	\$50,840	\$62,000
20+ Years	\$68,880	\$84,000

The *Senior Tax Deferral Program (for G/L 2009)*

<u>YEARS OF RESIDENCY</u>	<u>SINGLE</u>	<u>MARRIED</u>
5-10 Years	\$32,300	\$39,500
11-20 Years	\$48,450	\$59,250
20+ Years	\$64,600	\$79,000

D. The applicant is eligible to participate in only one local tax relief program, either the *Senior Tax Relief Freeze Program* or the *Senior Tax Deferral Program*.

E. Applicant (and spouse) **must not** be in arrears for any and all taxes (including but not limited to motor vehicles and personal property taxes) owed to the Town of Durham.

NOTE: Please read the local tax relief ordinances for a complete description of all the requirements and benefits of each program.

What tax relief does the applicant receive?

Under the *Senior Tax Relief Freeze Program*:

The amount of real estate taxes paid each year is held at the amount for the year the applicant joined the program.

Under the *Senior Tax Deferral Program*:

Applicants may defer *up to* 100% of the real estate tax. The Board of Finance sets the interest rate for deferred taxes annually.

The current rate is 5.00%.

Tax liens in the amount of the tax deferral will be placed on the property.

Full or partial repayment may be made at any time.

Revised 9/2/2011 - MF