

Danbury

- Up to \$450 for single filers and \$600 for married couples.
- Qualifying income is total adjusted gross income, tax-exempt interest, capital gains, and Social Security payments. Income may not exceed \$5,000 greater than the income limits as established and adjusted by Connecticut General Statutes subsection 12-170aa(b).
- To the extent that medical expenses are eligible for deduction under the IRS rules, that reduction will be reflected in the adjusted gross income.
- Tax deferral program: May defer up to 15% of the taxes due after all the application of all city and state property tax credits. Income cannot exceed \$36,100 if single and \$41,900 if married.
- 2 filers participated in the deferral program in 2012.

Darien

A. Darien Local Elderly Program

- Level of benefits are calculated as a “tax relief factor” which is the quotient of dividing maximum income minus an applicant's income by maximum income minus \$13,000.00, i.e., $(\text{maximum income} - \text{applicant's income}) / (\text{maximum income} - \$13,000.00) = \text{tax relief factor}$.
- Darien has a local program for the elderly as well. The income guidelines for the Darien local program are as follows: \$43,100 for single filers and \$50,600 for married couples.
- To the extent that medical expenses are eligible for deduction under the IRS rules, that reduction will be reflected in the adjusted gross income.

B. Deferral

- Darien also extends this program within a special local option deferral program. Pursuant to the RTM resolution adopted in 2004. Income cannot exceed \$63,100 for a single filer and \$70,600 for a married couple.
- To the extent that medical expenses are eligible for deduction under the IRS rules, that reduction will be reflected in the adjusted gross income.
- 17 filers participated in the deferral program in 2012.

Stamford

- Option 1: Abatement of Property Tax.
- Option 2: Deferral of Property Tax.
With respect to any amount of taxes properly deferred:

In accordance with C.G.S. 12-129n(f), the City of Stamford may establish a lien on such property each year that such taxes are deferred in the amount of the relief granted, provided that if the total amount of such property tax relief, when combined with all other exceeds in the aggregate seventy-five percent of the property tax for which such taxpayer would be liable, the City shall be required to establish a lien on such property in the amount of the total tax relief granted, plus interest applicable to the total of such unpaid taxes at a rate to be recommended by the Board of Finance and approved by the Board of Representatives.

- Qualifying income and corresponding tax abatements and deferrals is adopted by the Board of Representatives:

Benefit for Single Applicants

Income From	Income To	Abatement Amount	Deferral Amount
\$ 0.00	\$10,000.00	\$1,200.00	\$1,200.00
10,001.00	20,000.00	900.00	900.00
20,001.00	30,000.00	650.00	750.00
30,001.00	40,000.00	450.00	625.00
40,001.00	50,000.00	250.00	500.00
50,001.00	60,000.00	250.00	500.00
60,001.00	70,000.00	250.00	500.00
70,001.00	85,000.00	250.00	500.00

Benefit for Married Applicants

Income From	Income To	Abatement Amount	Deferral Amount
\$ 0.00	\$25,000.00	\$1,200.00	\$1,200.00
25,001.00	35,000.00	800.00	850.00
35,001.00	45,000.00	600.00	650.00
45,001.00	60,000.00	500.00	500.00
60,001.00	70,000.00	400.00	500.00
70,001.00	80,000.00	300.00	500.00
80,001.00	90,000.00	250.00	500.00
90,001.00	100,000.00	250.00	500.00

West Hartford

- Levels of assistance: Tax credits of minimum \$150 for all recipients and a maximum of \$1,250 for married couples and \$1,000 for single filers.
- Qualifying Income: Adjusted gross income of a maximum of \$34,100 for single filers and \$41,600 for married couples.
- Calculation of Income: Applicants must supply tax returns and 1099s for social security or 1099 forms for Social Security: pensions, dividends, interest, rental income receipts, non-taxable income. To the extent that medical expenses are eligible for deduction under the IRS rules, that reduction will be reflected in the adjusted gross income.
- West Hartford offers credits only and not tax deferrals.

Westport

- Option 1: Abatement of Property Tax.
- Option 2: Deferral of Property Tax.

Table of Income Guidelines

PROGRAM	Maximum Income	Amount of Benefit	Benefit Type
Tax Abatement	Under \$25,000	\$3,500	Waiver
\$25,000 – Under	\$35,000	\$3,000	Waiver
\$35,000- Under	\$45,000	\$2,000	Waiver
\$45,000- Under	\$55,000	\$1,000	Waiver
Town Deferral	\$75,000	Up to 100% of taxes	Deferral
Town Deferral	\$75,000 - \$100,000	Tax increase only	Deferral

The above incomes include adjusted gross income plus non-taxable social security. Qualified applicants will be allowed to subtract medical expenses greater than 7 ½% (this amount is located on the itemized page of your tax return) of income from total income amount, as defined by the IRS code for town programs only.

Taxes and interest are not due on the deferral program until the home changes title. Simple (non-compounding) interest (3%) is charged.

63 filers participated in the deferral program for 2012.