

Introduction

This is a brief guide to the various assessment exemptions and tax credits currently available to qualified Greenwich taxpayers. *An exemption is a reduction of assessment and a credit is a reduction of taxes.*

Veterans Exemptions

A Veteran is described as a person who has served in the armed forces. To be eligible for an exemption on either real estate or a motor vehicle, a Veteran must, be a resident, have served during an active period of war for at least 90 days, received an honorable discharge, and have his/her discharge papers (DD-214) on file with the Town Clerk prior to October 1st. The recognized periods of war as provided in the Connecticut General Statute §27-103 for determining property tax exemption eligibility for active duty service members and veterans under §12-81(19) can be viewed at <http://www.cao.com/DatesofWar.pdf>, or by contacting the Assessor's Office.

Disabled Veterans Exemption

A Veteran who is entitled to a disability pension as determined by the Veterans Administration, whether he/she has served during an active period of war or not, is eligible for a Disabled Veterans Exemption. The exemption is based on the percentage of disability as determined by the Veterans Administration, and needs to be filed with the Assessor's office once, unless there is a change in status. The disability rating and qualifying exemptions are as follows:

<u>Veteran/Disability Rating</u>	<u>Exemption</u>
Veteran/Surviving Spouse or Parent	8,000
Disabled Veteran 10%-25%	16,000
Disabled Veteran 26%-50%	20,000
Disabled Veteran 51%-75%	24,000
Disabled Veteran 76%-100%	28,000

Additional State Veterans Exemption

Any Veteran or Disabled Veteran, who is eligible for the regular Veteran or Disabled Veteran exemption previously described, and that is not eligible for the income based Additional State Veterans Exemption Per Income Requirements (see following entry), is eligible for an additional exemption equivalent to one-half the amount of the original exemption. For example, with the initial 8,000 exemption, plus the additional 4,000 exemption available from the State of Connecticut, the total exemption amount available for all qualified Veterans is 12,000. All other additional qualifying exemptions are as follows:

<u>Veteran/Disability Rating</u>	<u>Exemption</u>
Veteran/Surviving Spouse or Parent	4,000
Disabled Veteran 10%-25%	8,000
Disabled Veteran 26%-50%	10,000
Disabled Veteran 51%-75%	12,000
Disabled Veteran 76%-100%	14,000

Additional State Veterans Exemption Per Income Requirement

Any Veteran or Disabled Veteran who is eligible for either the regular Veteran or Disabled Veteran exemption previously mentioned, and whose

adjusted gross income meets the guidelines below, may be eligible for an additional exemption equivalent to twice the amount of the original exemption. Please see the following guidelines:

<u>Filing Status</u>	<u>Maximum Income</u>
Single	\$37,000
Married	\$45,100

<u>Veteran/Disability Rating</u>	<u>Exemption</u>
Veteran/Surviving Spouse or Parent	16,000
Disabled Veteran 10%-25%	32,000
Disabled Veteran 26%-50%	40,000
Disabled Veteran 51%-75%	48,000
Disabled Veteran 76%-100%	56,000

Military Veterans – Public Act 18-47

Benefits have been extended to Veterans diagnosed with Post-Traumatic Stress, Traumatic Brain Injury, or experienced Military Sexual Traumas as determined by the Veterans Administration. Forms are available in the Assessor's Office.

Active Duty

Any member of the armed forces who is currently on active duty may be eligible to have one passenger motor vehicle exempt from property tax. A letter must be submitted annually by December 31st of the Grand List year from his or her commanding officer stating the dates of active service.

Exemptions And Credits Guide

State of Connecticut Blind Exemption

Any individual, who presents verification from a physician that he/she is considered to be legally blind, may be eligible for a 3,000 exemption. Application along with verification must be filed with the Assessor's Office by October 1st. Filing is only required once. Please contact the Assessor's Office for the form and filing details.

State of CT Totally Disabled Exemption

Any individual who receives a disability pension from the Social Security Administration and has been designated by the SSA as being permanently and totally disabled is eligible for a 1,000 exemption. Application along with a copy of "Award Letter" that states disability must be filed with the Assessor's Office by October 1st. Filing is only required once. Please contact the Assessor's Office for the form and filing details.

Local Volunteer Firefighter

Motor Vehicle or Real Estate Credit

Any member of the Greenwich Volunteer Fire Department, who resides in Town, holds the title to a property and pays property tax in the Town of Greenwich, may be eligible for a tax credit. In order to qualify for this credit of up to \$1,000 on either motor vehicle or real estate tax, the volunteer must be certified with the Town Volunteer Fire Fighter Coordinator. Please contact the Assessor's Office for more information.

Local Senior Tax Credit

The Town of Greenwich administers a tax credit program for seniors age 65 or older who meet the eligibility guidelines to receive a credit of up to \$2,417.

Qualified individuals are required to file every two years, but if there is a significant change in qualifying income, then individuals can re-apply between filing periods. Applications are available and accepted between February 1st and May 15th. Please see the Assessor's Office for the forms. The following qualifying incomes and credits for both single and married applicants are as follows:

<u>2019 Qualifying Gross Income</u>	<u>2019 Tax Credit Amount</u>
Less than \$27,500	\$2,417
\$27,501 - \$34,500	\$2,034
\$34,501 - \$41,500	\$1,653
\$41,501 - \$49,500	\$1,462
\$49,501 - \$57,500	\$1,272
\$57,501 - \$63,500	\$954
\$63,501 - \$69,000	\$636

State of Connecticut Tax Credit Program for Elderly and/or Disabled Homeowners

Any taxpayer who is 65 years or older, or is 100% disabled per the Social Security Administration, and owns or has life use of a property and meets certain income requirements, may be eligible for a tax credit of up to \$1,250. Please see the following guidelines.

<u>Filing Status</u>	<u>Maximum Income</u>	<u>Credit</u>
Single	\$37,000	\$150-\$1,000
Married	\$45,100	\$150-\$1,250

Proof of income and if applicable, a copy of "Award Letter" that states disability, must be filed with the Assessor's Office between February 1st and May 15th. Please contact the Assessor's Office for the form and filing details.



Assessor's Office

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Hours:

Monday to Friday
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