



**February 1, 2024**

## **Elderly/Totally Disabled Homeowners Tax Benefit Program - 2023 Grand List**

The State of Connecticut allows local Real Estate tax benefits for resident seniors and totally disabled persons that fall under State mandated income guidelines. The application period runs February 1 thru May 15.

### **Criteria and Eligibility:**

- **Owner on record must be 65 years of age**  
*Applicants must be 65 as of January 1, 2020. (at least one owner or spouse on record must meet criteria)*
- **Claimant must own the property or hold life use tenancy**, and MUST reside at the property for more than 6 months within the program year. NOTE: Claimant must not be receiving any other tax benefits on other property(s) owned within CT or out of state.
- **Applicants must not exceed State mandated income limits.** Qualifying net income includes; wages, pensions, bonuses, commissions, gratuities, self –employment net income *before depreciation expense*, lottery winnings, dividends & interest, Taxable IRA, net income from rental property *before depreciation* and net Social Security income.  
**2023 Income Limits:** *(subject to change annually)*  
**\$43,800** for unmarried person  
**\$53,400** for married couples
- **Proof of income for year 2023 is required.**
  - a) 10-99 Social Security year end statement (2023) **AND**,
  - b) 10-40 Federal Tax Return for preceding 2023 filing year **or**,
  - c) Official year end statements showing all taxable *and non-taxable* income.  
*(Option C only if applicant is not required to file federal tax and is reported to the State of CT)*

### **Filing period runs from February 1 through May 15 Bi-annually.**

*Assessor's office notifies pre-existing applicants when it is their year to refile.*

→ **NEW APPLICANTS;** *Please contact the Assessor's Office after February 1 or immediately after your federal income tax is completed to request an application or set up an appointment with the Assessor's Office. Information may be submitted to the Assessor's office during normal business hours. Also accepted via email [rlasky@portlandct.org](mailto:rlasky@portlandct.org).*

Sincerely,

**Richard Lasky Jr., CCMA**  
Assessor