



# City of Norwich

## HOMEOWNERS CREDIT

Connecticut law provides for annual tax relief payments to qualified homeowners. **The following information applies to applications filed in 2015.**

To be eligible for such a grant:

1. You or your spouse must be at least **65 years of age as of December 31, 2014 or over 18 and permanently and totally disabled.**
2. You must be a permanent resident of the State of Connecticut.
3. Your **2014** income cannot exceed **\$42,200** if you're married, or **\$34,600** if you're unmarried.

**Income Definition: Qualifying income is defined as gross income for IRS purposes plus any other income not included in such gross income.**

4. You must provide the Assessor with a copy of your **SSA1099** for **2014**, or its equivalent, from Social Security **and** your **2014 federal income tax return** if you file one. The Assessor may require any other proof of income that may be necessary for the certification of the claim, such as interest/dividend statements and pension statements.

### ***In Addition to the Above Conditions Homeowners Must:***

- File an application between **February 1st and May 15th**, at least every two years, with the Assessor's Office of the town where they live.
- Own the property or hold a tenancy for life or for a term of years, which makes the applicant liable for payment of taxes (CGS Sec. 12-48). The property must be the applicant's primary residence (domicile).
- Credits are determined as a percentage of taxes.

INCOME		TAX CREDIT AS % OF TAX		TAX CREDIT CEILING	
OVER	TO	MARRIED/SINGLE		MARRIED/ SINGLE	
\$ -0-	- \$ 17,300	50%	40%	\$1,250	\$ 1,000
17,300	- 23,200	40%	30%	1,000	750
23,200	- 29,000	30%	20%	750	500
29,000	- 34,600	20%	10%	500	250
34,600	- 42,200	10%	0%	250	-0-

This grant includes minimum credits ranging from \$150 to \$400.

*Any Questions? Call the Assessor's Office at 860-823-3723*