

Simsbury Tax Exemptions, Tax Credits, and Abatements

The assessment is 70% of the estimated value of the taxable property. Exemptions reduce the taxable assessment. Tax credits and abatements reduce the tax bill directly.

Those who want to claim a tax credit or exemption must be a Simsbury resident on the assessment date and at the date of application.

Some exemptions and credits have maximum income limits and/or service requirements; others are related to life circumstance, such as age or disability.

Claimant of the tax credit, as an elderly or disabled homeowner, is required to have had primary residency in the town for at least 183 days of the calendar year and must be aged 65 or older by December 31 following the assessment date or be deemed totally disabled by the Social Security Administration. The credit is applied to the tax on the home.

The veteran exemption can be applied to property owned by a veteran (including life use) or held in trust for one or his/her spouse who is domiciled with him/her. This applies to either real or personal property, including motor vehicles and leased vehicles.

Exemptions and Tax Credits with NO Income Limit:

Tax Abatement for Volunteer Firefighters and Ambulance Personnel

Simsbury Town Code Sections 141-16 through 141-22 provide for the abatement of property tax for those volunteers who have at least two years of service with certain participation levels. The abatement for qualifying personnel is between \$750 and \$1,500, depending upon the number of years' service.

Exemption for Property of Totally Disabled Persons

Any individual who receives a disability pension from the Social Security Administration (SSA) and has been designated by the SSA as 100% disabled is eligible for a \$1,000 exemption off the assessment. Residents who are 65 and over and, except for age, would qualify for Social Security disability benefits are also eligible.

Qualifying for this exemption is preliminary to the process of qualifying for the tax credit for totally disabled homeowners under the age of 65.

To qualify you must file an application with proof of 100% disability from Social Security (Form TPQY) or a copy of your "Award Letter" that states disability prior to October 1.

Exemption for Blind Persons

This provides for a \$3,000 exemption off the assessment. A certificate of legal blindness from the State Bureau of Education and Services for the Blind must be filed with the assessor's office no later than October 1.

Exemption for a Motor Vehicle Retrofitted for use by Handicapped Persons (12-81c)

Privately owned vehicles equipped with special hand or foot controls or other adaptations for physically disabled drivers or passengers, and vehicles equipped with hoists or wheelchair lifts, used exclusively for the purpose of transporting physically disabled persons or passengers.

Qualified vehicles receive a 50% reduction in assessment. Apply once to the assessor's office for each qualifying vehicle.

Exemptions for Veterans, or Surviving Spouse or For Those Still in Service

To qualify for the veteran's exemption, person must have served at least 90 days during a period of war or recognized military conflict. 100%

disabled veterans do not have to meet the 90 day requirement.

Veteran must be a resident of the State of Connecticut as of the October 1st assessment date and have provided the town clerk with the honorable discharge form (DD214) by September 30th to receive the basic \$1,500 veteran's exemption.

Exemption for Disabled Veterans

The state also provides for additional exemptions to disabled veterans. Benefits above the basic \$1,500 are determined by the percentage of disability a veteran may have. A copy of the disability rating slip from the United States Veterans Administration must be provided to the Assessor before the Board of Assessment Appeals completes its duties in March.

Once the veteran reaches the age of 65, this exemption will increase as of the assessment date following his/her 65th birthday.

Surviving Spouse Rights

The surviving spouse of any veteran who, at the time of such person's death, was entitled to a veteran exemption shall be entitled to the same exemption.

Motor Vehicle Exemption for Current Service Members

Residents of Connecticut can receive a total exemption on one vehicle if they are currently serving in the armed forces as of October 1st. Applicants must complete an application and provide proof of current service in the form of a military ID, Leave Earning Statement (LES), or Orders annually to the assessor's office no later than December 31 of the year in which the car tax bill became due.

Nonresidents that are serving in the armed forces can receive a total exemption on Connecticut-registered cars upon completion of an application and proof of non-residency status, such as an out-of-state-license.

Exemptions and Tax Credits **WITH Income Limit**

“Qualifying Income” is defined as all taxable and nontaxable income. In the most general terms, the total gross income and not net income is the “qualifying income”. All monies received are to be considered part of qualifying income, unless specifically exempted. In order to determine exact qualifying income a tax return and/or related forms and schedules will be required with application.

ADDITIONAL VETERAN’S EXEMPTION

Local Option:

To be eligible (2024GL), residents must have a 2023 total income of \$78,400 or less if married; \$68,800 or less if single.

The exemption is 10% of the assessment.

Residents must apply to the assessor’s office between February 1 and October 1. Applicants must re-apply every two (2) years.

State Program:

To be eligible (2024GL), residents must have a 2023 total income of \$53,400 or less if married, \$43,800 or less if single.

The exemption doubles the basic assessment exemption.

100% V.A. Determined Disabled Veterans

Use \$18,000 for single applicants and \$21,000 for married applicants (adjusted gross income only; non-taxable Social Security Income is not considered).

The exemption doubles the disabled assessment exemption.

Residents must apply to the assessor’s office between February 1 and October 1. Applicants must re-apply every two (2) year

TAX CREDIT FOR ELDERLY OR **TOTALLY DISABLED HOMEOWNERS**

Local Option:

To be eligible (2023GL), residents must have a 2023 total income of \$63,400 or less.

The tax credit ranges from \$650 to \$1,750.
Credits vary by income.

Residents must apply to the assessor’s office February 1 to May 15. Applicants must re-apply every two (2) years.

State Program:

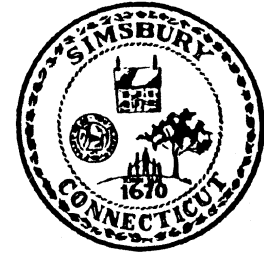
To be eligible (2023GL), residents must have a total income of \$53,400 or less if married, \$43,800 or less if single.

The tax credit ranges from \$150 to \$1,250.
Credits vary by marital status and income.

Residents must apply to the assessor’s office **February 1 to May 15**. Applicants must re-apply every two (2) years.

For more information and to learn how to fill out applications required and how to submit them along with your proof, contact the Assessor’s office or visit www.simsbury-ct.gov/assessor .

SIMSBURY RESIDENTS: DO YOU QUALIFY FOR PROPERTY TAX RELIEF?



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On the web at:

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