

**PROPERTY TAX EXEMPTIONS
FOR BLIND OR
TOTALLY DISABLED PERSONS**

Connecticut law provides for a \$3,000 assessment exemption for property owners who are legally blind. Proof of the blindness (certification by a qualified medical practitioner) must be presented to the Assessor prior to October 1 in order for the exemption to be applied to that assessment year's tax bill.

Connecticut law also provides for a \$1,000 exemption for totally disabled persons who are receiving benefits under a federal, state or local retirement plan, which contains requirements comparable to those of the Social Security Administration. Proof of disability must be presented to the Assessor prior to October 1 in order for the exemption to be applied to the assessment year's taxes.

Homeowners who are totally disabled may also be qualified for tax credits under the State-sponsored Homeowners Program even if they have not reached age 65. Please refer to the information in this brochure under the title "Property Tax Credits for Seniors or Disabled Persons."

**MOTOR VEHICLE TAX EXEMPTION FOR ONE
SPECIALLY EQUIPPED VEHICLE FOR DISABLED
PERSON**

Application for Exemption in accordance with Connecticut General Statutes 12-81c (3) and the Town of Lisbon Ordinance approved by Town vote May 1, 2023, for exemption of certain motor vehicles are now being accepted.

Please download the application at www.lisbonct.com or contact the Assessor's Office at 860-376-5115 to request an application or for more information.

RENTER'S REBATES

Senior or disabled low-income renters may be eligible for a partial rebate of rent and utility bills, excluding telephone and cable. Persons renting an apartment, room, cooperative housing or leasing a mobile home space may be eligible. Renter Rebates can be up to \$900 for married couples and \$700 for unmarried applicants. In order to receive a Renter Rebate:

1. An applicant or the spouse must be 65 or older by the end of the previous calendar year; or be 100% disabled (per Social Security); or be 50 or older and a surviving domiciled spouse of a recipient at the time of their death.
2. Must have lived in Connecticut for one year.
3. Thirty-five percent of applicant's annual rent and utility expenditures must exceed 5% of applicant's annual gross income.
4. Must file an application annually with the Assessor's Office between April 1 and October 1.
5. Proof of income received and rent and utility payments made in the previous calendar year must be provided.
6. Income requirements are updated annually.

**PROPERTY TAX RELIEF
FOR
VETERANS,
SENIORS
AND
DISABLED PERSONS**



**Town of Lisbon
Office of the Assessor
1 Newent Road
Lisbon, CT 06351**

PHONE (860) 376-5115

FAX (860) 376-6545

Office Hours: M-Thurs. 9:00am-3:00pm

Wed evening 5:30pm – 7:30pm

Fri 9:00am-1:00pm

www.lisbonct.com

EXEMPTIONS FOR VETERANS

Combat-era veterans or their surviving spouses who have filed their DD-214 (Honorable Discharge) with the Town Clerk may be eligible for a \$3,000 assessment exemption on their vehicle or dwelling. The veteran must have served at least 90 days during a certified combat era. His/her DD-214 or a certified copy must be filed with the Town Clerk by September 30 in order for the exemption to be applied to the next assessment list. This basic veterans' exemption is a primary qualification for the "Additional Veteran's Exemption" further described in this brochure.

Veterans having a **combat-related disability** rating of at least 10% from the Department of Veterans' Affairs are eligible for a town funded assessment exemption of \$6,000-\$20,000 based on their disability. To qualify for the increased benefits, the veteran must present his/her disability verification (Department of Veterans Affairs form #20-6566) and subsequent rating changes from the VA to the Assessor by October 1.

VETERANS' COMBAT PERIODS

Sec. 27-103 CGS (as amended PA 03-85)

- **WWII** December 7, 1941- December 31, 1947
- **Korean Conflict** June 27, 1950-Jan. 31, 1955 or subsequent service in the DMZ
- **Vietnam Era** February 28, 1961- July 1 1975 (National Guard service not included for exemption)
- **Lebanon** July 1, 1958 – Nov. 1, 1958 or September 29, 1982 – March 30, 1984
- **Invasion of Grenada** Oct. 25, 1983 - Dec. 15 1983
- **Oper. Earnest Will** July 24, 1987 – August 1, 1990
- **Invasion of Panama** Dec. 20, 1989 – Jan. 31, 1990
- **Persian Gulf Conflicts** August 2, 1990 to present

In conflicts lasting less than 90 days, service must be in combat / combat support for duration. Armed Forces Expeditionary Medal required for service in Lebanon, Grenada, OP, Earnest Will and Panama.

ADDITIONAL VETERAN'S EXEMPTION

Low-income disabled and wartime veterans or their widow(ers) may be eligible to receive an additional exemption. Homeownership is not required. Following approval of the initial application by the Assessor, the applicant must re-file biennially. To qualify:

- An applicant must file between February 1 and October 1 for exemption on the next assessment year's taxes.
- Must have qualified for the "Property Tax Credits for Seniors or Disabled Persons" or the "Renter's Rebate" mentioned in this brochure.
- Must have qualified for the "Exemption for Veterans" referenced in this brochure.

CURRENTLY-SERVING MILITARY

State residents currently in active-duty military service may also be eligible for some of the above described exemptions. In addition, one car owned or leased by any military Connecticut resident may be fully exempt from property taxes. The application for this exemption must be filed **annually** with the Assessor's Office. Non-resident service persons and their spouses stationed in Connecticut may also qualify for a full exemption on their vehicles. *Call the Assessors's Office at (860)376-5115 for further information.*

PROPERTY TAX CREDITS FOR SENIORS

OR DISABLED PERSONS

Property tax credits from \$150 to \$1,250 from total tax are available for low-income seniors or disabled homeowners on their primary residence. Eligibility for the "Homeowner's Program" is based on the following criteria:

Property owner who is at least 65 years old as of December 31 proceeding the filing period or is at least 50 years old and the widow(er) of a previously approved applicant is eligible. Totally disabled taxpayers regardless of age may also be eligible upon presentation of a Social Security Award Letter of an SSA-1099 with Medicare premiums, or proof of benefits comparable to those of the Social Security Administration. Property must be owned or held in "life use" by the applicant as of October 1 of the year prior to the application period and at the time of application.

Income limits are determined annually by the State of Connecticut.* "Income" is considered income from all sources, including tax-exempt interest and Social Security. The income limit for the 2023 tax year is \$53,400 for couples and \$43,800 for single applicants.

Applications must be renewed every two years between February 1 and May 15. Applicants must bring with them copies of their Federal Income Tax (if filed) and their SSA-1099. If taxes are not filed, applicant must provide statements of all income sources (pensions, interest income, SSA-1099, etc.)

*Qualifying income thresholds are based on Connecticut Office of Policy & Management guidelines set annually.