

TOTALLY DISABLED TAX EXEMPTION

Prepare in Triplicate
Original - Assessor
Copy - Applicant
Copy - OPM

TO: ASSESSOR, Town of _____

I hereby apply for the \$1,000 tax exemption (off my assessed value) as provided for in Connecticut General Statute Sec. 12-81(55):

NAME(Last)	(First)	(Middle Initial)	BIRTHDATE	SOCIAL SECURITY #
ADDRESS (No., Street, Town or City) (State) (Zip Code)			APPLICANT'S TELEPHONE #	

Document(s) attached:

Proof of eligibility, in accordance with applicable federal regulations, to receive Permanent Total Disability benefits under Social Security,

- or -

If the applicant has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder:

Proof of eligibility for Permanent Total Disability benefits under any federal, state or local Government retirement or disability plan, including the Railroad Retirement Act and any Government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent Total Disability benefits that are comparable to such requirements under Social Security,

-or-

Proof that the applicant has attained the age of sixty-five (65) or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described above.

CERTIFICATION

I CERTIFY UNDER THE PENALTIES OF FALSE STATEMENT THAT I MEET THE REQUIREMENTS OF CONNECTICUT GENERAL STATUTE Sec. 12-81(55) AND AM ENTITLED TO THE TAX EXEMPTION PROVIDED FOR THEREIN.

Applicant's Signature

Date

APPROVED

Assessor's Signature

Date

Totally Disabled Persons §12-81(55)

Subdivision (55) of §12-81 provides for a property tax exemption, in the amount of \$1,000, to certain persons who are permanently and totally disabled. To be eligible for this exemption, a person must, as of the assessment date on which the exemption is to be effective:

(I) Be a Connecticut resident;

(II) Be either the record owner of, hold life use in or be the beneficiary of a trust estate with respect to the property on which the exemption will be applied (see *Exception regarding ownership*);

(III) Be receiving permanent total disability benefits from one of the following:

(A) The Social Security Administration; or

(B) A federal, state or local government retirement or disability plan (including that provided by the Railroad Retirement Act) or any government-related teacher's retirement plan, containing qualification requirements comparable to those of the Social Security Administration; and

(VI) Have filed an application and provided proof of total disability to the assessor, which may be filed up to the date the assessor files the Grand List.

Exception regarding ownership:

(i) In the case of a married couple, either the husband or wife may own, hold life use in or be the beneficiary of a trust with respect to the property for which an exemption is claimed.

This exemption ceases upon the death of a totally disabled person. Unlike the disabled veteran's exemption under subdivisions (20) or (21) of §12-81, an exemption pursuant to §12-81(55) for a totally disabled person cannot be passed on to his or her surviving spouse.

Exception regarding receipt of permanent total disability benefits:

(i) A person who had been receiving Social Security disability benefits and who is now receiving retirement benefits from the Social Security Administration based on having reached the age of 65, continues to be eligible for the \$1,000 total disability property tax exemption.

The tax loss sustained by municipalities as a result of exemptions granted under §12-81(55) is reimbursed by the state pursuant to §12-94a, and may be prorated to the amount of the appropriation, if necessary. The Special Identification (SID) for these reimbursements, which are issued in December, is 17011.

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A totally disabled veteran is entitled to the property tax exemption for which he or she qualifies due to status as a veteran and the exemption under §12-81(55) for which he or she is eligible based upon condition of impairment. Pursuant to §12-94, a totally disabled veteran seeking to transfer the excess veteran's exemption amount to a town other than that in which he or she resides, need not include the amount of the totally disabled exemption in the affidavit. Affidavits under §12-94 (regarding an exemption carry-over to another town) may be filed up to the date the assessor files the Grand List.

Q. WHAT CONSTITUTES PROOF OF DISABILITY?

A. 1) A current AWARD letter from the Social Security Administration or, 2) a form SSA- 1099 showing a Medicare deduction or, 3) a current computer generated message from Social Security that states the person is disabled, such as a TPQY or Benefit Verification Letter or, 4) current proof of permanent and total disability from a federal, state, municipal or other government related program deemed comparable by the Secretary of the Office of Policy and Management.