

TOWN OF DEEP RIVER

LOCAL OPTION - HOMEOWNERS CREDIT

Connecticut law allows for annual local option tax relief payments to qualified homeowners.

The following information applies to applications filed in 2018 for the 2017 Grand List.

To be eligible for such a credit:

1. You or your spouse must be at least **65 years of age as of December 31, 2017 or over 18 and permanently and totally disabled.**
2. You must be a permanent resident of the State of Connecticut. You must have lived in your Deep River Residence for a minimum of five years.
3. Your 2017 income cannot exceed **\$45,000** for the Deep River Local Option.

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

4. You must provide the Assessor with a copy of your SSA1099, or its equivalent, from Social Security **and** your 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 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 Deep River Assessor's Office.
- 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) and have been your Deep River domicile for five years.
- Credits are determined as follows.

INCOME		TOWN CREDIT MAX		CREDIT MIN	
OVER	TO	MARRIED/SINGLE		MARRIED/SINGLE	
\$ -0-	- \$17,700	\$625	\$500	\$200	\$175
17,700	- 23,700	500	375	175	125
23,700	- 29,600	375	250	125	75
29,600	- 35,300	250	125	75	75
35,300	- 45,000	125	75	75	75

Chart based on 100% ownership, credit may vary based on percent of ownership.

Any Questions? Call the Assessor's Office at 860-526-6029.
