

BENEFIT PROGRAMS

TOWN OF GUILFORD, CONNECTICUT

BENEFIT PROGRAMS

THIS BROCHURE GIVES AN OUTLINE OF BENEFIT PROGRAMS
AVAILABLE IN THE TOWN OF GUILFORD.

THIS IS MEANT TO SERVE ONLY AS A GUIDE
AS ALL QUESTIONS CAN NOT BE ADDRESSED IN THIS BROCHURE.

WE ENCOURAGE YOU TO CALL THE ASSESSOR'S OFFICE FOR MORE INFORMATION:

203-453-8010

THIS INFORMATION IS SUBJECT TO CHANGE AT ANY TIME

SEPTEMBER 4, 2007

	VETERAN	VETERAN	VETERAN DISABLED
C.G.S	12-81(19)	12-81f	12-81(20)(21)
WHOSE PROGRAM	STATE PROGRAM	LOCAL PROGRAM	STATE PROGRAM
DATE APPROVED	NA	12/17/84 (AMENDED 8/1/05)	NA
DATE EFFECTIVE	NA	10/01/85 (AMENDMENT: 10/1/05)	NA
APPLICATION?	FILE DD214 WITH TOWN CLERK (C.G.S. 12-93)	YES; BI-ANNUALLY	YES; MUST FILE FORM #20-5455 ANNUALLY; UNLESS PERMANENT
FILING DEADLINE	NO LATER THAN 09/30 FOR THE NEXT GRAND LIST	NO LATER THAN 10/01 FOR THAT GRAND LIST	NO LATER THAN 01/31 FOR THE PREVIOUS GRAND LIST
INCOME LIMITS?	NO	YES; STATE ELDERLY INCOME PLUS \$25,000	NO
OTHER CONDITIONS AND/OR REQUIREMENTS	<p>1.) MUST BE RESIDENT OF THIS STATE</p> <p>2.) MUST HAVE SERVED 90 DAYS ACTIVE DUTY DURING A STATED PERIOD OF CONFLICT IN ARMY, NAVY, AIR FORCE, COAST GUARD OR MARINES</p> <p>3.) NATIONAL GUARD SERVICE IS GENERALLY NOT ELIGIBLE UNLESS ACTIVATED UNDER TITLE 10 OR TITLE 32</p> <p>4.) MUST HAVE OWNED PROPERTY AS OF OCTOBER 1</p> <p>ADDITIONAL C.G.S. REFERENCES: 12-81(22)(23)(24)(25)(26)</p>	MUST ALSO CONCURRENTLY QUALIFY FOR STATE VETERAN PROGRAM 12-81 (19) OR (22)	<p>NONE</p> <p>IF ELIGIBLE FOR VETERAN DISABILITY, THEN NOT ELIGIBLE FOR STATE VETERANS PROGRAM</p>
BENEFIT	\$2,000 ASSESSMENT EXEMPTION	\$10,000 ASSESSMENT EXEMPTION	DEPENDING ON % OF DISABILITY \$3,000-\$6,000 ASSESSMENT EXEMPTION
STATE CODE	AAA	DAC	ABA TO AFA

	VETERAN +50%	VETERAN +200%	SERVICEMAN'S MOTOR VEHICLE
C.G.S	12-81g(b)	12-81g(a)	12-81(53)
WHOSE PROGRAM	STATE PROGRAM	STATE PROGRAM	STATE PROGRAM
DATE APPROVED	NA	NA	NA
DATE EFFECTIVE	10/01/86	10/01/85	NA
APPLICATION?	NO	YES; BI-ANNUALLY	YES; ANNUALLY ON PRESCRIBED FORM
FILING DEADLINE	NO	02/01 TO 10/01 FOR THAT GRAND LIST	NO LATER THAN 12/31 OF THE YEAR IN WHICH THE TAX IS DUE
INCOME LIMITS?	NO	YES; SAME AS STATE ELDERLY EXCEPT IF 100% DISABLED	NO
OTHER CONDITIONS AND/OR REQUIREMENTS	THIS ADDITIONAL EXEMPTION IS AUTOMATIC BUT PREDICATED UPON THE VETERAN QUALIFYING FOR AND RECEIVING AN EXEMPTION IN ACCORDANCE WITH THE STATE VETERAN PROGRAM 12-81(19), (20), (21), (22), (23), (24), (25) OR (26).	IF 100% DISABLED THEN INCOME (EXCLUDING SOCIAL SECURITY) IS \$18,000 SINGLE AND \$ 21,000 MARRIED THIS EXEMPTION IS PREDICATED UPON THE VETERAN QUALIFYING AND RECEIVING AN EXEMPTION IN ACCORDANCE WITH THE STATE VETERAN PROGRAM 12-81(19), (20), (21), (22), (23), (24), (25), OR (26). IF ELIGIBLE FOR THIS PROGRAM, THEN NOT ELIGIBLE FOR STATE VETERANS 50% PROGRAM	1.) MUST BE LEGAL RESIDENT OF THIS STATE 2.) MUST BE ON ACTIVE DUTY 3.) MOTOR VEHICLE MUST BE GARAGED OUT OF STATE
BENEFIT	ADDITIONAL ASSESSMENT EXEMPTION IS 0.5 TIMES THE ORIGINAL EXEMPTION	ADDITIONAL ASSESSMENT EXEMPTION IS 2.0 TIMES THE ORIGINAL EXEMPTION	<u>ONE</u> MOTOR VEHICLE IS 100% EXEMPT
STATE CODE	C _ _	B _ _	AOA

	DISABLED	DISABLED	AMBULANCE TYPE VEHICLE
C.G.S	12-81(55)	12-81i	12-81c
WHOSE PROGRAM	STATE PROGRAM	LOCAL PROGRAM	LOCAL PROGRAM
DATE APPROVED	NA	08/12/85	07/19/96
DATE EFFECTIVE	NA	10/01/85	10/01/95
APPLICATION ?	YES; AWARD LETTER OR TPQY FROM SOCIAL SECURITY	YES; ANNUALLY	YES; ANNUALLY
FILING DEADLINE	NO LATER THAN 10/01 FOR THAT GRAND LIST	NO LATER THAN 09/30 FOR THE NEXT GRAND LIST	NO LATER THAN 11/01 FOR PRECEDING GRAND LIST (SEE BELOW)
INCOME LIMITS?	NO	YES; SAME AS STATE ELDERLY	NO
OTHER CONDITIONS AND/OR REQUIREMENTS	IF 65 OR OVER, AND YOUR DOCTOR WILL CERTIFY YOU (IN WRITING) AS DISABLED ACCORDING TO SOCIAL SECURITY STANDARDS; THEN YOU MAY BE ELIGIBLE FOR THIS PROGRAM, IF YOU FILE ON TIME.	MUST ALSO CONCURRENTLY QUALIFY FOR THE STATE DISABLED PROGRAM 12-81 (55) (EAB)	THE DEADLINE FOR FILING ON THE SUPPLEMENTAL LIST IS NO LATER THAN 30 DAYS AFTER PURCHASE 1.) MOTOR VEHICLE MUST BE "SPECIALLY EQUIPPED OR MODIFIED IN A SIGNIFICANT WAY FOR THE PURPOSE OF TRANSPORTING ANY MEDICALLY INCAPACITATED INDIVIDUAL" 2.) MOTOR VEHICLE MUST BE "USED EXCLUSIVELY" FOR MEDICALLY INCAPACITATED INDIVIDUAL 3.) MOTOR VEHICLE MUST NOT BE FOR HIRE
BENEFIT	\$1000 ASSESSMENT EXEMPTION	\$1000 ASSESSMENT EXEMPTION	100% ASSESSMENT EXEMPTION OF ONE SUCH MOTOR VEHICLE
STATE CODE	EAB	EBC	ECC

	BLIND	BLIND	FARM, FOREST, OPEN SPACE, MARITIME HERITAGE
C.G.S	12-81(17)	12-81j	12-107a-107f
WHOSE PROGRAM	STATE PROGRAM	LOCAL PROGRAM	FARM, FOREST, MARITIME HERITAGE STATE PROGRAM OPEN SPACE LOCAL PROGRAM
DATE APPROVED	NA	07/22/85	FARM AND FOREST; NA MARITIME HERITAGE: PA 07-127 OPEN SPACE; AMENDED 4/17/2006
DATE EFFECTIVE	NA	10/01/85	FARM AND FOREST; NA MARITIME HERITAGE: 7-1-2007 OPEN SPACE; AMENDED 4/17/2006
APPLICATION?	SEE BELOW	YES; ANNUALLY	YES
FILING DEADLINE	NO LATER THAN 10/01 FOR THAT GRAND LIST	NO LATER THAN 09/30 FOR THE NEXT GRAND LIST	FOREST: NO LATER THAN OCT 1 ALL OTHERS: 9/01 TO 10/31 FOR THAT GRAND LIST
INCOME LIMITS?	NO	YES; SAME AS STATE ELDERLY	NO
OTHER CONDITIONS AND/OR REQUIREMENTS	NEED CERTIFICATE FROM THE BOARD OF EDUCATION AND SERVICES FOR THE BLIND (STATE OF CONNECTICUT) OTHER C.G.S. REFERENCES: 12-92	MUST ALSO QUALIFY FOR THE STATE BLIND PROGRAM 12-81(17) (FAA)	THE FOREST CLASSIFICATION REQUIRES A SEPARATE APPLICATION COMPLETED BY A STATE CERTIFIED FORESTER PENALTY IF THE CLASSIFIED PROPERTY IS SOLD, TRANSFERRED OR USE IS CHANGED WITHIN 10 YEARS FARMING MUST BE A COMMERCIAL ACTIVITY. THE OPEN SPACE PROGRAM HAS ADDITIONAL QUALIFICATIONS AND RESTRICTIONS. THE MARITIME HERITAGE LAND PROGRAM HAS ADDITIONAL QUALIFICATIONS AND RESTRICTIONS.
BENEFIT	\$3000 ASSESSMENT EXEMPTION	\$2000 ASSESSMENT EXEMPTION	APPLIES A "USE VALUE" WHICH IS BELOW FAIR MARKET VALUE
STATE CODE	FAA	FBC	6-1 (FARM) 6-2 (FOREST) 6-3 (OPENSACE) 6-6 (MARITIME HERITAGE LAND)

	ELDERLY CIRCUIT BREAKER OR HEART	ELDERLY DEFERRAL (GSTRP)	ELDERLY ELDERLY TAX RELIEF PROGRAM (ETRP)															
C.G.S	12-170aa	12-129d	12-129n															
WHOSE PROGRAM	STATE PROGRAM	LOCAL PROGRAM	LOCAL PROGRAM															
DATE APPROVED	NA	02/07/89	02/27/01 (AMENDED 8/1/05)															
DATE EFFECTIVE	NA	10/01/89	10/01/99 (AMENDMENT: 10/1/05)															
APPLICATION?	YES; BI-ANNUALLY	YES; ANNUALLY	YES; ANNUALLY															
FILING DEADLINE	FROM 02/01 TO 05/15 FOR THE PREVIOUS GRAND LIST	SAME AS STATE ELDERLY PROGRAM	SAME AS STATE ELDERLY PROGRAM															
INCOME LIMITS?	YES; VARIES FROM YEAR TO YEAR CALL TO VERIFY	YES; SAME AS STATE ELDERLY PLUS \$2000 (SEE BELOW)	YES; BASED UPON YEARS OF RESIDENCY (SEE BELOW)															
OTHER CONDITIONS AND/OR REQUIREMENTS	<p>1.) MUST BE AT LEAST 65 YEARS OF AGE (OR DISABLED) AS OF THE DECEMBER 31 PRIOR TO THE APPLICATION</p> <p>2.) MUST BE RESIDENT OF THIS STATE FOR AT LEAST ONE YEAR</p> <p>3.) MUST RESIDE AT THE PROPERTY FOR WHICH TAX RELIEF IS CLAIMED</p> <p><u>INCOME</u></p> <p>VARIES YEAR TO YEAR</p> <p>CALL TO VERIFY</p> <p>THE TAX CREDIT RANGES FROM \$150 TO \$1250.</p>	<p>1.) MUST QUALIFY FOR STATE ELDERLY PROGRAM EXCEPT FOR INCOME</p> <p>2.) PROPERTY IS LIENED IN THE AMOUNT OF TAXES DEFERRED</p> <p>3.) DEFERRED TAXES WITH INTEREST ARE PAYABLE WHEN THE APPLICANT DIES (NO SURVIVING SPOUSE) OR THE PROPERTY IS TRANSFERRED</p> <p><u>INCOME</u></p> <p>VARIES YEAR TO YEAR</p> <p>CALL TO VERIFY</p>	<p>SAME AS ELDERLY STATE (CIRCUIT BREAKER) PLUS:</p> <p>1.) MUST <u>NOT</u> OWE ANY TAXES (INCLUDING VEHICLES)</p> <p>2.) MUST, IF ELIGIBLE, BE ON THE STATE PROGRAM</p> <p>3.) CAN NOT BE ON BOTH TOWN PROGRAMS</p> <p>4.) PROPERTY MUST BE PRINCIPAL RESIDENCY</p> <p style="text-align: center;">INCOME LIMITS:</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">SINGLE</th> <th style="text-align: center;">MARRIED</th> </tr> </thead> <tbody> <tr> <td>1-4 YEARS</td> <td style="text-align: center;">\$29,600</td> <td style="text-align: center;">\$36,000</td> </tr> <tr> <td>5-8 YEARS</td> <td style="text-align: center;">\$44,500</td> <td style="text-align: center;">\$54,000</td> </tr> <tr> <td>9-20 YEARS</td> <td style="text-align: center;">\$62,500</td> <td style="text-align: center;">\$75,000</td> </tr> <tr> <td>20+ YEARS</td> <td style="text-align: center;">\$79,000</td> <td style="text-align: center;">\$95,000</td> </tr> </tbody> </table>		SINGLE	MARRIED	1-4 YEARS	\$29,600	\$36,000	5-8 YEARS	\$44,500	\$54,000	9-20 YEARS	\$62,500	\$75,000	20+ YEARS	\$79,000	\$95,000
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5-8 YEARS	\$44,500	\$54,000																
9-20 YEARS	\$62,500	\$75,000																
20+ YEARS	\$79,000	\$95,000																
BENEFIT	TAX CREDIT VARIES BY INCOME AND FILING STATUS	IF \$2000 UNDER INCOME GUIDELINES, THEN UP TO 75% OF TAXES CAN BE DEFERRED. IF NOT, THEN 60% FOR MARRIED AND 50% FOR SINGLES CAN BE DEFERRED.	ATTEMPTS TO "FREEZE" TAXES SUBJECT TO BUDGETARY RESTRICTIONS AND PROGRAM REQUIREMENTS															
STATE CODE	NONE	NONE	NONE															

	FARM MACHINERY	FARM MACHINERY	FARM BUILDINGS
C.G.S	12-91(a)	12-129(b)	12-91(c)
WHOSE PROGRAM	STATE PROGRAM	LOCAL PROGRAM	LOCAL PROGRAM
DATE APPROVED	NA	9-20-2004	9-20-2004
DATE EFFECTIVE	NA	10-1-2004	10-1-2004
APPLICATION?	YES; ANNUALLY	YES; ANNUALLY	YES; ANNUALLY
FILING DEADLINE	OCTOBER 31 ST	OCTOBER 31 ST	OCTOBER 31 ST
INCOME LIMITS?	SEE BELOW	SEE BELOW	SEE BELOW
OTHER CONDITIONS AND/OR REQUIREMENTS	<ol style="list-style-type: none"> 1. MUST FILE AN M-28 FORM 2. MUST HAVE AT LEAST \$15,000 IN FARM INCOME OR FARM EXPENSES FOR THE PREVIOUS FEDERAL TAX PERIOD 	<ol style="list-style-type: none"> 1. MUST FILE AN M-28 FORM 2. MUST HAVE AT LEAST \$15,000 IN FARM INCOME OR FARM EXPENSES FOR THE PREVIOUS FEDERAL TAX PERIOD 	<ol style="list-style-type: none"> 1. MUST FILE AN M-28 FORM 2. MUST HAVE AT LEAST \$15,000 IN FARM INCOME OR FARM EXPENSES FOR THE PREVIOUS FEDERAL TAX PERIOD 3. THE FARM BUILDING MUST BE USED EXCLUSIVELY FOR THE FARMING ACTIVITIES OF THE APPLICANT FARMER
BENEFIT	UP TO \$100,000 WORTH OF FARM MACHINERY WOULD BE TAX EXEMPTED	AN ADDITIONAL \$142,857 WORTH OF FARM MACHINERY WOULD BE TAX EXEMPT	ANY NUMBER OF FARM BUILDINGS WOULD BE EXEMPT UP TO \$142,857 EACH
STATE CODE	IEA	IEA	IEA