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## Homeowners' - Elderly/Disabled (Freeze) Tax Relief Program

### Program Description

The Freeze Tax Relief Program was established with the 1967 Grand List program year. Elderly and disabled persons who applied and qualified for tax relief had their property tax frozen at that year's net benefit level. No new applicants have been allowed since the 1978 program year.

The [Homeowner Question & Answer Booklet](#) is available for this program. The municipal [Claim Form \(M-36\)](#) and [Form M-35G/M-36G](#) are also available.

### For Further Information, Please Contact:

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### Program Objective Statement

To reimburse towns, cities, boroughs and lesser taxing districts that provide real property tax relief to resident property owners or tenants for life age sixty-five or over (or surviving spouse over fifty) with annual taxable income of \$6,000 or less. These entities provide that tax relief by freezing the amount of real property tax liability owed to the municipality at an amount equal to the amount of the original real property tax liability when the elderly homeowner first qualified for this program. The Homeowners - Freeze Program has been closed to new applicants since 1979.

### Eligibility

All towns, cities, including the unconsolidated City of Groton, boroughs and lesser taxing districts.

### Grant Activity

Fiscal Year 2010 - Paid Out: - \$501,720.23: Recipients: - 77 municipalities/special taxing districts containing 269 individual participants.

### Key Dates

By January 15, 2010- Distribute Applications forms to towns.

By September 1, 2010 - Prepare and certify Payment List for Comptroller for Claims submitted between October 2 and December 31, 2009.

By May 15, 2010 - Distribute Claim and Reduction forms to towns.

By October 1, 2010 - Receive completed Reduction forms back from towns.

By December 31, 2010 - Receive completed Claim forms and Applications back from towns.

By March 1, 2011 - Prepare Year-end Report for General Assembly.

### **Statutory References**

Connecticut General Statutes (CGS): Section 12-129b.

### **Regulatory References**

Regulations of Connecticut State Agencies: §12-129b-1, §12-129b-2, §12-129d-1 and §12-129d-2.

### **Funding Source(s)**

State: General Fund (100%).

### **Account Number**

11000 - 17021 - 51007 - 55070.

### **Catalogue of Federal Domestic Assistance (CFDA) Number**

Not applicable.

### **General Statement of Process**

Distributes Application and Claim forms to towns and receives completed forms back. Processes requests for penalty waivers; assesses penalties. Reviews Claims for accuracy and completeness. Modifies, approves or denies claims and reconciles modifications with towns. Prepares and certifies Payment List for Comptroller. Files Year-End Grant Report with General Assembly.

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