

State of Connecticut Office of Policy and Management

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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 to 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. 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.

[Taxpayer Application Form \(M-36r\)](#) 

[Municipal Claim Form \(M-36\)](#)  - Freeze Claim Form

Municipal Claim Form (M-36p)  - Freeze Program Prorate Claim Form

Municipal Claim Form M-35G/M-36G  - Freeze Program Prorate Adjustment Form

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.

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