

The Town of Marlborough Assessor

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[Assessor's Office](#)

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Guidelines for Owners' Totally Disabled and Additional Veterans' Tax Relief Program

Elderly Homeowners and Totally Disabled Individuals:

REQUIREMENTS:

1. Owner (or spouse, if domiciled together) must have been 65 years of age by the end of the calendar year preceding the current filing period. Totally disabled persons, regardless of age, are initially eligible provided they have a Social Security Award Letter specifying a date of entitlement during the current benefit years or a SSA 1099 with Medicare premiums.
 1. Applications filed under the disability provision must be accompanied by proof of current disability. Acceptable proofs include a SSA-1099 showing Medicare deduction, a computer generated message from Social Security that states the person is disabled and indicates from a federal, state, municipal, or other government related program deemed comparable by the secretary of the office of Policy and Management.

2. Claimant must own and reside at the property for which tax relief is sought; or he/she must hold a tenancy for life use or for a term in such property. Such ownership, which must constitute the claimant's principle or legal residence, must have been effective on or before October 1 St of the current assessment year. Principal residence shall be defined as residency of at least 6 months and one day for the program year.
3. Claimant's qualifying income must not exceed \$28,800 if single, or \$35,300 if married. For married couples, income for both husband and wife must be counted in establishing qualifying income.
 1. Proof of income may consist of your Social Security 1099 Forms, form 1099-INT (bank interest income), 1099-DIV (dividends), Form W- 2P (Pension), also, if income tax is filed, we will require a copy of your adjusted gross income.
4. Filing period for Homeowners and Totally Disabled Programs is February 1st through May 15th . Applications will not be accepted after the deadline.

Veterans Program:

5. All honorably discharged veterans who served in wartime are eligible for the basic exemption of \$3000.00 off their assessment of real estate or motor vehicle (s). Special provisions apply to surviving spouses of veterans.
 5. No threshold is set for the basic exemption.
6. For basic veterans' exemptions, the veteran must have their original or certified copy of his/her DD-214 on file with the TOWN CLERK by October 1St

Additional Veterans' Program: (Income Qualified)

7. The benefits are doubled if the veteran is below certain income levels. For additional veterans' exemptions, the filing period is from February 1St until October 1st. To be approved for the additional Veterans' Exemption, the claimant's qualifying income must not exceed \$28,800 if single, or \$35,300 if married. See Section 3A for qualifying income. Special provisions apply to surviving spouses of veterans.

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Totally Disabled Persons

Ss12-81 (55)

The exemption amount for this program is \$ 1,000. The qualifications are as follows:

- a. Persons must be permanently and totally disabled
- b. Be a Connecticut Resident Be record owner of, hold life use in or be the beneficiary of a trust estate
- c. They must be receiving permanent total disability benefits from the Social Security Administration or a federal state or local government retirement or disability plan or any government related teachers retirement plan containing qualifications requirements comparable to those of the Social Security Administration

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.

If the person receiving the exemption passes away the exemption will then be removed. It cannot be passed on to their surviving spouse.

The coding that is used to define this exemption is EAB

The filing period for this program is October 1st

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Blind Persons Ss12-81 (17)

The definition of blindness is as follows:

Total and permanent loss of sight in both eyes or reduction in vision so that the central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if visual acuity is greater than 20/200, it is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

In order to receive the exemption persons must:

- A. Provide proof once to the assessor in accordance to the definition of blindness. (Assessor's generally require a certificate

from a qualified medical practitioner)

B. Be a Connecticut resident

C. Be either 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

The exemption amount is \$3,000. The coding for this exemption is FAA.

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Handicapped Motor Vehicle Exemption Ss 12-81c

Any owner of a motor vehicle that has been specially equipped to accommodate a handicapped driver or passenger may be eligible for a handicapped exemption.

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- A. This exemption would include, but not limited to vehicle equipped with hand controls for the brake or accelerators and a wheelchair lift.
- B. To be eligible for this exemption the assessor must approve the vehicle.

This exemption is non-reimbursed by the state.

This exemption abates the motor vehicle tax in full. The exemption coding for this exemption is DCC

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Tax Exempt Return (Quadrennial Report M-3) Ss 12-81 (7)

This exemption is available for real and personal property of a corporation organized exclusively for a charitable, educational, historical, literary, or scientific purpose. The corporation must be a non-profit organization

Before an exemption can be applied the Assessor must receive a properly executed report detailing a tax-exempt organizations make

up and the use of the property.

If a non-profit organization owns a property but is renting/leasing the property out it and is being used for another purpose is not automatically exempt. This is also true even if the property is being rented out to another non-profit organization. Ss 12-81 (58) provides for a local exemption for real or personal property that is leased to a charitable religious or non-profit organization. In order for the Town's legislative body to adopt an ordinance exempting property owned by such an organization but leased to another user, the property must be used exclusively for religious, charitable or non-profit purposes.

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The Supplemental Tax Exempt Return

This exemption is used by tax-exempt organizations to report property acquisitions or disposals that occur after a Tax Exempt Return is filed but before the next required quadrennial filing.

Tax Exempt and Supplemental tax exempt returns are required to be **filed** on or before **November 1st** in order for the exemption to be applicable as of October 1st.

Assessors may grant a 60-day extension under Ss12-87 for the filing of the returns. If an extension is granted a late payment fee of \$35 is required to be paid to the town in which the property is located by the organization claiming exemption.

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Free Adobe Acrobat reader is required to view some forms.

