# Totally Disabled Exemption

### **Totally Disabled Persons**

Per the provisions of State Statute §12-81 (55).

## **Qualifications -**

As of October 1<sup>st</sup>, assessment date, you must:

Be a Connecticut resident.

Be receiving permanent total disability benefits from Social Security Administration or a government retirement/ disability plan with similar requirements to the Social Security Administration.

## How to apply -

Submit an application provided by the Assessor's Office along with acceptable documentation of proof of total disability to the Assessor.

## When to apply -

You may apply at any time during the year. However, the exemption will be granted on the next grand list filed by the Assessor following your application date.

## When to reapply -

You only have to apply once for this exemption.

## Benefits -

A reduction of \$1,000 in assessment will be applied to property you own.

# **Blind Exemption**

Blind Persons Per the provisions of §12-81(17)

## **Qualifications -**

As of October 1<sup>st</sup>, assessment date, you must:

Be a Connecticut resident.

Have total and permanent loss of sight in both eyes or reduction of vision to meet statute definition found in §12-92.

## How to apply -

Submit an application provided by the Assessor's Office along with acceptable documentation of proof of blindness (i.e. certification by a qualified medical doctor).

## When to apply -

You may apply at any time during the year. However, the exemption will be granted on the next grand list date. Example: Exemption application filed November 2, 2012, the exemption will first apply on the October 1, 2013 grand list.

## When to reapply -

You only have to apply once for this exemption.

## Benefits -

A reduction of \$3,000 in assessment will be applied to property you own.

# Public Safety Volunteer Exemption

Volunteers of fire & ambulance companies Per the provisions of §12-81w

## **Qualifications -**

As of October 1<sup>st</sup>, assessment date, volunteer your services to local fire departments or ambulance service Be a member in good stand with a Killingly fire department or ambulance service.

## How & When to apply and reapply -

Fire chiefs or president of the departments must certify annually by December 15 following the assessment date a list those volunteers meeting the requirements and the allowed exemption expressed in tax dollars.

## Benefits -

An exemption of property taxes in the volunteer's name to the extent certified by the department but no greater than \$1,000 total.

# Other Property Exemptions

The criteria for applying for Commercial Fishing Apparatus, Mechanic's Tools, Farming Tools and Horses & Ponies exemptions are the same as follows:

#### How to apply -

Submit a personal property declaration to the Assessor's Office. Supply information as to the business and taxable personal property. The declarations provide space for exemptions you are claiming.

#### When to apply -

- You must file the personal property declaration annually for property you own as of October 1 no later than November 1.
- Note the exemption being sought on the declaration. No separate application is required.

#### When to reapply -

Annual filings are required

### **Commercial Fishing Apparatus**

Per the provisions of §12-81(36)

#### **Qualifications -**

The commercial fishing apparatus must have been purchased for use in the main business at the time of purchase.

#### Benefits -

A reduction of \$500 in value will be applied to the commercial fishing apparatus used in the business.

## Mechanic's Tools Exemptions

Per the provisions of §12-81(37)

#### **Qualifications -**

As of October 1<sup>st</sup>, assessment date, you must:

Be a person who's trade is the repair and maintenance of machinery.

The mechanic's tools must be used in the person's trade.

#### Benefits -

A reduction of \$500 in value will be applied to the tools used in your trade.

## Farming Tools

Per the provisions of §12-81(38)

#### **Qualifications -**

The farming tools must be used in the business of farming.

#### Benefits -

A reduction of \$500 in value will be applied to the farming tools used in the business of farming.

## Horses & Ponies

Per the provisions of §12-81(68)

#### Qualifications -

All horses and ponies receive this exemption.

#### Benefits -

A reduction of 1,000 in assessment will be applied to each horse or pony.

## Farm Machinery, Horses, & Ponies & Buildings Used Exclusively in Farming

Per the provisions of §12-91

**Qualifications –** As of October 1<sup>st</sup>, assessment date, you must:

- Be a farmer or a unit of a group of farmers, a partnership or a majority owned family corporation actively engaged in farm operations
- From the farming operation derive at least fifteen thousand dollars in gross sales, or incur at least fifteen thousand dollars in expenses.

#### How to apply -

- Submit a personal property declaration to the Assessor's Office.
- Submit an Application for Exemption of Farm Machinery, Horses, & Ponies & Buildings Used Exclusively in Farming, along with all proof required.

### When to apply -

You must file the personal property declaration annually for property you own as of October 1 no later than November 1.

The exemption application is due no later than OCTOBER 31.

#### When to reapply -

Annual filings are required

### Benefits -

- Horses and ponies which are actually and exclusively used in farming are exempt.
- Farm machinery which is actually and exclusively used in farming is exempt to \$100,000.
- Buildings which are actually and exclusively used in farming are exempt to \$100,000.

# BLIND, DISABLED, & PUBLIC SAFETY VOLUNTEER & OTHER PROPERTY EXEMPTIONS

All pamphlets are offered as guides to the assessment, exemption and taxation process. They do not contain all the specifics that are found in state statutes or local ordinances that govern assessment, exemptions, taxation and abatements.



## ASSESSMENT STAFF:

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