



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT  
 INTERGOVERNMENTAL POLICY and PLANNING DIVISION

Date: December 1, 2024  
 To: Assessors and Municipal Agents  
 From: Patrick Sullivan, Assoc. Fiscal Administrative Officer  
 Subject: QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2024

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in the year 2025. These levels are to be used for the 2024 Grand List Homeowners' - Elderly/Disabled (Circuit Breaker) Tax Relief Program and Renters' Rebate For Elderly/Disabled Renters Tax Relief Program applications, 2025 Grand List Veterans' Additional Exemption Tax Relief Program applications and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2023 G/L (RENEWALS) are calculated for the 2024 G/L using the 2023 qualifying income schedule, NOT the schedule below.

<u>Homeowners</u>							
Income and Grant Information – 2024 Benefit Year							
Filing period February 1 - May 15, 2025							
Income		Tax Credit %		Tax Credit Maximum		Tax Credit Minimum	
<u>Over</u>	<u>To</u>	<u>Married</u>	<u>Unmarried</u>	<u>Married</u>	<u>Unmarried</u>	<u>Married</u>	<u>Unmarried</u>
\$-0-	\$22,700	50%	40%	\$1,250	\$1,000	\$400	\$350
22,700	30,400	40	30	1,000	750	350	250
30,400	37,900	30	20	750	500	250	150
37,900	45,200	20	10	500	250	150	150
45,200	55,100	10	-0-	250	-0-	150	-0-

Renters  
 Income and Grant Information – 2024 Benefit  
 Year Filing period April 1 – September 30, 2025

Income		Maximum Rebate		Minimum Rebate	
<u>Over</u>	<u>To</u>	<u>Married/Single</u>		<u>Married/Single</u>	
\$-0-	\$ 22,700	\$900	\$700	\$400	\$300
22,700	30,400	700	500	300	200
30,400	37,900	500	250	200	100
37,900	45,200	250	150	100	50
45,200	55,100	150	-0-	50	-0-