



# **OFFICE OF POLICY AND MANAGEMENT**

**TOTALLY DISABLED TAX RELIEF PROGRAM**

**QUESTION AND ANSWER BOOKLET**

**2026**

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## 2026 TOTALLY DISABLED TAX RELIEF PROGRAM CALENDAR

January 31st	Form D-1 application to be filed with the Assessor (Or prior to date Assessor signs grand list)
July 1 <sup>st</sup>	Municipal claim (From M-42B) to be filed with Office of Policy and Management
December 31 <sup>st</sup>	Statutory date for payment to municipalities

## **TOTALLY DISABLED TAX RELIEF PROGRAM**

### **BASIC INFORMATION AND REQUIREMENTS:**

1. Q. WHAT BASIC REQUIREMENTS AND CONDITIONS MUST BE MET IN ORDER FOR AN EXEMPTION UNDER THE TOTALLY DISABLED PROGRAM TO BE GRANTED IN THE STATE OF CONNECTICUT?
  - A. Per CGS Section 12-81(55) the following requirements and conditions must be met:
    - (1) Be a resident of the State of Connecticut.
    - (2) Be eligible, in accordance with applicable federal regulations, to receive permanent total disability benefits under Social Security OR;
    - (3) If never engaged in employment covered by Social Security and therefore not qualified for benefits thereunder but has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent Total Disability benefits which are comparable to such requirements under Social Security OR;
    - (4) If age 65 or over and would be eligible in accordance with applicable federal regulations to receive permanent Total Disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described in (3), except that because such resident is 65 or over is no longer eligible to receive benefits under the disability benefit provisions of Social Security or other plan because payments are made under retirement provisions thereof (must complete OPM Physicians Certificate of Total and Permanent Disability);

(5) Own property in applicant's own name or held in trust for; or, lacking said property in applicant's own name, such property belonging to, or held in trust for, their spouse, who is domiciled with them

2. Q. WHAT CONSTITUTES PROOF OF DISABILITY?

- A current disability AWARD letter from Social Security
- A computer-generated message from Social Security that states the person is disabled and indicates the amount of payment, such as a Benefit Verification Letter or Third Party Query Procedure Form (TPQY).
- If under age 62, an SSA-1099 which shows that the applicant collects social security benefits under their own social security number.
- If applicant has not worked under social security, proof of permanent and total disability from a federal, state, municipal, or other government related program deemed comparable by the Secretary of the Office of Policy and Management.
- Applicants receiving government related disability benefits other than Social Security Disability are eligible for this program only if they have not been engaged in employment covered by Social Security. Applicants who have worked under Social Security and who have not been found sufficiently disabled for Social Security Disability or who have chosen not to apply under Social Security are not eligible for this benefit. Veterans on V.A. Disability who have insufficient quarters of coverage under Social Security should provide a statement of this information from Social Security and must have a V.A. disability rating of 100% total and permanent.

**FILING REQUIREMENTS:**

3. Q. HOW DOES AN APPLICANT APPLY FOR THE PROGRAM?

A. The applicant must submit an application for Totally Disabled Program (Form D1) along with copies of the above-mentioned proof of disability to the Assessor in the municipality where they own property.

4. Q. WHAT BENEFIT DOES AN APPROVED APPLICANT RECEIVE UNDER THE PROGRAM?

- A. An approved applicant would receive an exemption of up to \$1,000 off of the assessment of their property.
- 5. Q. DOES THE TOTALLY DISABLED EXEMPTION UNDER SECTION 12-81(55) CONTINUE WITH THE SURVIVING SPOUSE WITH WHOM THE APPLICANT WAS DOMICILED?
  - A. No. This exemption ceases upon the death of the totally disabled applicant.
- 6. Q. WHAT IS THE DEADLINE FOR SUBMITTING AN APPLICATION (FORM D1) TO THE ASSESSOR?
  - A. CGS Section 12-81(55) does not specify a filing date; therefore, a totally disabled person can file an application and provide proof of total disability up to the date the assessor signs the Grand List. (Deadline to sign Grand List is on or before January 31 of each year).
- 7. Q. CAN THE EXEMPTION BE APPLIED TO A SUPPLEMENTAL MOTOR VEHICLE?
  - A. Yes, provided that the exemption on property cannot exceed \$1,000 per any single Grand List year through a combination of regular motor vehicle and supplemental motor vehicle.
- 8. Q. HOW SHOULD THE REVENUE LOSS BE CALCULATED WHEN THE EXEMPTION IS APPLIED TO A SUPPLEMENTAL MOTOR VEHICLE?
  - A. The assessment on the supplemental motor vehicle should be multiplied by the mill rate applicable to the supplemental list. For example: the assessment on a 2024 supplemental motor vehicle appearing on the 2025 Grand List Totally Disabled claim should be multiplied by the 2024 mill rate (not the 2025 mill rate) to determine the amount of revenue loss.

### **FILING OF CLAIMS FOR REIMBURSEMENT:**

- 9. Q. HOW SHOULD THE ASSESSOR'S CLAIM FORM M-42B BE SUBMITTED TO THE OFFICE OF POLICY AND MANAGEMENT?
  - A. The claim should consist of the following:
    - The M-42B claim form signed by the Assessor.

- The continuation sheet M-42bc which indicates the name and address of the qualifying applicant, the amount of the exemption (up to \$1,000), the revenue loss **and an indication as to whether or not the applicant is new.**
- **If the applicant is new you must include a copy of the OPM Form D-1 and the applicant's proof of disability. This is only required for the initial application year.**
- If the exemption is being applied to a motor vehicle the continuation sheet should indicate if it is a regular motor vehicle or a supplemental motor vehicle.
- The M-42B claim form should indicate the number of exemptions being applied to supplemental motor vehicles and should calculate the revenue loss using the correct mill rate.

10. Q. WHEN MUST THE ASSESSOR FILE A CLAIM FOR TAX REVENUE LOSS SUSTAINED BY THE MUNICIPALITY AS A RESULT OF THE TOTALLY DISABLED PROGRAM?

A. Claims must be received by OPM on or before July 1. The total exemption amount and the total revenue loss listed on the claim form must match the exemption amount and revenue loss listed on the continuation sheets.

11. Q. IF AN ASSESSOR CANNOT SUBMIT A TOTALLY DISABLED REIMBURSEMENT CLAIM ON OR BEFORE JULY 1 CAN A PENALTY WAIVER BE GRANTED?

A. Yes, see Regulations of CT State Agencies Section 12-94a-2. The Secretary of OPM must receive a written penalty waiver request within thirty (30) business days of the filing date of the grant claim for which the penalty waiver is sought. Contact OPM for a penalty waiver request form. The waiver request must be signed by the official responsible for filing the applications and by the chief executive officer of the municipality. The cause must be reasonable, as outlined in the Regulations.

12. Q. WHAT IS THE PENALTY TO THE MUNICIPALITY FOR LATE AND/OR INCOMPLETE FILING?

A. Per Section 12-94a the penalty for late and/or incomplete filing is \$250.00.

13. Q. WHEN DOES THE STATE REIMBURSE TOWNS AND CITIES UNDER THE TOTALLY DISABLED PROGRAM?

- A. Per Section 12-94a towns and cities are reimbursed by December 31 each year.