

For Immediate Release



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East Hartford, CT—Residents, participating in the Elderly/Disabled Tax Relief Program through the Town of East Hartford should be aware that the guidelines for the programs have recently changed.

Previous guidelines did not identify how a specific type of trust is treated. The State of Connecticut Office of Policy & Management (OPM) has now determined that **only an IRREVOCABLE TRUST will be eligible** for the tax relief benefit. The guideline reference, OPM Question Answer Booklet 2018, follows:

Question: IF PROPERTY IS HELD IN TRUST FOR AN ELDERLY PERSON, CAN HE/SHE QUALIFY FOR ELDERLY TAX RELIEF, PURSUANT TO SECTION 12-170aa?

Answer: Yes, in certain situations tax relief may be granted. The main criteria for tax relief still apply, i.e., residency, income, responsibility for property tax payment, etc. Trust agreements must be reviewed on an individual basis by the Town Attorney, in order to determine that the trust agreement is in conformance with the provisions of Section 12-48, before the Assessor can certify a claim for elderly tax relief. The trust must be an irrevocable trust in order to qualify and the primary ingredient of the trust agreement is that the claimant must be considered to be the primary beneficiary of the trust. **Property under a revocable trust will not qualify for the benefit.**

Due to this change, a copy of the trust provided by participating individuals in connection with their application for tax relief must be resubmitted to our office by **October 1, 2018 for review by the Town's Corporate Counsel to determine further eligibility.**

If you have any questions about your trust and this guideline change, it's recommended that you contact your estate planning/tax professional for guidance. We wanted to bring this new guideline to your attention so that you are aware of it, should you submit an application in the future for tax relief. Again, your trust in its current form, may not allow you to receive elderly tax relief going forward. In order to continue to receive this benefit, you must take the appropriate action by **October 1, 2018**. This deadline also applies to any documents that need to be filed on the land records with the East Hartford Town Clerk.