



TOWN OF WESTBROOK  
ASSESSOR'S OFFICE  
860-399-3016  
FAX 860-399-3092

WESTBROOK HOMEOWNERS MAY APPLY FOR THE ELDERLY/DISABLED HOMEOWNER PROGRAM BETWEEN FEBRUARY 1 AND MAY 15, 2011. THE APPLICANT MUST BE 65 YEARS OF AGE TO APPLY OR ANY AGE IF THEY ARE PERMANENTLY AND TOTALLY DISABLED AND QUALIFY WITH THE STATE INCOME LIMITS. PLEASE BRING A COPY OF YOUR FORM 1040 OR FORM SSA-1099 WHEN APPLYING. THIS PROGRAM IS ALSO CALLED THE CIRCUIT BREAKER PROGRAM. THIS FORMS MUST BE FILED EVERY TWO YEARS.

ALONG WITH THE HOMEOWNERS AGE OR DISABILITY REQUIREMENTS, THE QUALIFYING INCOME LIMITS FOR THE 2010 APPLICATIONS WERE \$32,300 FOR SINGLE AND \$39,500 FOR MARRIED. IF YOU ARE UNSURE IF YOU QUALIFY FOR THE UPCOMING YEAR, PLEASE CALL THE ASSESSOR'S OFFICE 860-399-3016.

THE TOWN OF WESTBROOK ALSO HAS A SENIOR TAX FREEZE PROGRAM WHEREIN YOUR TAXES CAN BE FROZEN THE FIRST YEAR YOU QUALIFY. FROM THEN ON, AS LONG AS YOUR INCOME CRITERIA DOES NOT EXCEED THE STATE INCOME LIMITS AND YOU DO NOT INCREASE THE VALUE OF YOUR HOME BY WAY OF ADDITIONS OR OUTBUILDINGS, YOUR TAXES WILL NOT INCREASE. IF A HOMEOWNER IS ON THE ELDERLY HOMEOWNER PROGRAM (CIRCUIT BREAKER), THEIR TAXES CAN BE FROZEN AND THE FORGIVEN TAXES DO NOT HAVE TO BE REPAYED WHEN THEY SELL THEIR HOME.

IF THE HOMEOWNERS INCOME IS OVER THE STATE INCOME LIMIT AND THEIR INCOME IS \$58,000 OR LESS, WE CAN FREEZE THEIR TAXES BUT A LIEN WILL BE PLACED ON THE PROPERTY AND WHEN THE PROPERTY IS SOLD, THE LIEN AMOUNT MUST BE REPAYED TO THE TOWN.

THE TOTAL INCOME IS CALCULATED FROM THE IRS 1040 FORM LINE 20a SOCIAL SECURITY BENEFITS, AND LINE 37 ADJUSTED GROSS INCOME. IF THE APPLICANT DOES NOT FILE AN INCOME TAX RETURN AND HAS SOCIAL SECURITY AS THEIR ONLY YEARLY INCOME THEN A COPY OF THE FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT WILL BE REQUIRED.

OWNERS OF MOBILE HOMES MAY APPLY FOR EITHER THE ELDERLY HOMEOWNERS PROGRAM OR THE RENTERS PROGRAM. YOU CANNOT APPLY FOR BOTH PROGRAMS.