

Date: November 26, 2025

To: Assessors and Municipal Agents

From: Patrick Sullivan, Associate Fiscal Administrative Officer

CC: Martin L. Heft, Undersecretary, Office of Policy and Management  
 Christine Goupil, Office of Policy and Management  
 Duke Chen, Office of Legislative Research  
 Christopher Perillo and Robert Wysock, Office of Fiscal Analysis  
 Jennifer Bernier, CT Legislative Library

Subject: **QUALIFYING INCOME FOR TAX RELIEF PROGRAM YEAR 2025**

The following tables show the levels of qualifying income for the Elderly and Totally Disabled Tax Relief Program applications to be filed in calendar year 2026. These levels are to be used for:

- 2025 Grand List [Homeowners' - Elderly/Disabled \(Circuit Breaker\) Tax Relief Program](#)
- 2025 Program Year [Renters' Rebate For Elderly/Disabled Renters Tax Relief Program](#)
- 2026 Grand List [Veterans' Additional Exemption Tax Relief Program](#) and may be used for any local option programs.

PLEASE NOTE: Homeowner applications that were taken for the 2024 Grand List (RENEWALS) are calculated for the 2025 Grand List using the 2024 qualifying income schedule, NOT the schedule below.

<b>Homeowners</b>							
<b>Income and Grant Information – 2025 Benefit Year</b>							
<b>Filing period February 1 – May 15, 2026</b>							
<b>Income</b>		<b>Tax Credit %</b>		<b>Tax Credit Maximum</b>		<b>Tax Credit Minimum</b>	
<b>Over</b>	<b>To</b>	<b>Married</b>	<b>Unmarried</b>	<b>Married</b>	<b>Unmarried</b>	<b>Married</b>	<b>Unmarried</b>
<b>\$0</b>	<b>\$23,300</b>	<b>50%</b>	<b>40%</b>	<b>\$1,250</b>	<b>\$1,000</b>	<b>\$400</b>	<b>\$350</b>
<b>\$23,300</b>	<b>\$31,200</b>	<b>40%</b>	<b>30%</b>	<b>\$1,000</b>	<b>\$750</b>	<b>\$350</b>	<b>\$250</b>
<b>\$31,200</b>	<b>\$38,800</b>	<b>30%</b>	<b>20%</b>	<b>\$750</b>	<b>\$500</b>	<b>\$250</b>	<b>\$150</b>
<b>\$38,800</b>	<b>\$46,300</b>	<b>20%</b>	<b>10%</b>	<b>\$500</b>	<b>\$250</b>	<b>\$150</b>	<b>\$150</b>
<b>\$46,300</b>	<b>\$56,500</b>	<b>10%</b>	<b>-0-</b>	<b>\$250</b>	<b>-0-</b>	<b>\$150</b>	<b>-0-</b>