

**Town of Groton
Tax Abatement
Program**
pursuant to
Section 12-124 of the
CT General Statutes



Abatement of Taxes
for individuals determined
to be
"poor and unable to pay,"

**TO QUALIFY FOR THIS PROGRAM
YOU MUST MEET CRITERIA
INCLUDING BUT NOT LIMITED TO
THE FOLLOWING:**

- Income from all sources must be documented and not exceed the current poverty threshold as defined by the United States Department of Health & Human Services (USDHHS).
- Abatement Petition must apply to principal place of residence and residency therein must be for at least eight (8) months per year.
- Copies of Federal IRS Tax Returns for each household member for each year an abatement is requested must be submitted with petition.
- Prior to submitting a petition, the petitioner must apply to the Assessor's Office to determine eligibility for assessment exemptions, meet with the Tax Collector's Office to discuss payment schedules or other programs that might resolve the debt and also meet with Human Services Dept. staff to determine eligibility under Section 12-124 as well as financial or other assistance that may be appropriate.
- The completed, notarized "Tax Abatement Petition" must be submitted to the Town Finance Director.

ABATEMENT DEFINED:

The term "abatement" is hereby defined as the process of reducing or eliminating taxes which would normally be due and payable. It refers to property taxes, interest, liens fees, collection and attorney fees associated with those taxes and may be applied to include the elimination, reduction or deferral of these obligations, or assessment exemptions, as appropriate.

**THE TOWN COUNCIL SHALL NOT
ACCEPT:**

1. Incomplete petitions
2. Petitions wherein household income exceeds the current poverty threshold, as defined by USDHHS
3. Petitions for abatements concerning motor vehicles, investment properties, personal property owned by individuals or businesses or non-profits unless *CGS* so specify

**Annual Application &
Documentation Process**

Please contact the Human Services
Department at 441-6760 for information.