

## Connecticut Property Tax Credit

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### Issue

Explain the property tax credit against the Connecticut state income tax.

### Property Tax Credit

Connecticut residents who made qualifying property tax payments on eligible property during the tax year can claim a tax credit against their Connecticut income tax liability for that year. The maximum credit amount is \$200 per tax return.

The credit is for property taxes a taxpayer paid to a Connecticut political subdivision (e.g., city, town, or fire district) on a primary residence, privately owned or leased motor vehicle, or both. The credit amount depends on the amount of property tax due and paid and the taxpayer's Connecticut adjusted gross income (CT AGI). The percent of property tax paid that can be taken as a credit declines as CT AGI increases, until it completely phases out. The credit cannot exceed the amount of qualifying property taxes the taxpayer paid or the taxpayer's income tax liability ([CGS § 12-704c](#)).

Table 1 shows the maximum credit amount for each filing status by CT AGI.

**Table 1: Property Tax Credit Amounts by CT AGI for 2016 Tax Year**

Single			Married Filing Jointly		
CT AGI		Max. Credit Amount	CT AGI		Max. Credit Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$0	\$49,500	\$200	\$0	\$70,500	\$200
49,500	59,500	170	70,500	80,500	170
59,500	69,500	140	80,500	90,500	140
69,500	79,500	110	90,500	100,500	110
79,500	89,500	80	100,500	110,500	80
89,500	99,500	50	110,500	120,500	50
99,500	109,500	20	120,500	130,500	20
109,500	and up	0	130,500	and up	0
Married Filing Separately			Head of Household		
CT AGI		Max. Credit Amount	CT AGI		Max. Credit Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$0	\$35,250	\$200	\$0	\$54,500	\$200
35,250	40,250	170	54,500	64,500	170
40,250	45,250	140	64,500	74,500	140
45,250	50,250	110	74,500	84,500	110
50,250	55,250	80	84,500	94,500	80
55,250	60,250	50	94,500	104,500	50
60,250	65,250	20	104,500	114,500	20
65,250	and up	0	114,500	and up	0

Source: Office of Legislative Research calculations based on Department of Revenue Services' [Property Tax Credit Table](#)

## Additional Resources

- Q&A: *Income Tax Credit for Property Taxes Paid to a Connecticut Political Subdivision*, Department of Revenue Services (DRS) Informational Publication [IP 2016 \(18\)](#)
- DRS [2016 Property Tax Calculator](#)

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