1. What is the homestead exemption?

Effective with the October 1, 2025 Grand List, the homestead exemption provides a percentage reduction of the assessment of your primary lot and dwelling. In February 2026 the Town Council will determine an exemption of not less than five (5%) percent or more than thirty (35%) percent of the assessed value of the primary lot and dwelling.

To qualify, you must be a permanent resident of the State of Connecticut and New Milford, the home must be your permanent residence on or before October 1st and an application must be filed on or before the following December 31st. The exemption applies to any residential dwelling that is assessed as real property. For instance, a mobile home located on a rented lot may qualify for the exemption.

2. Am I a permanent resident?

A permanent resident is a factual determination to be made by the assessor.

According to the New Milford Homestead Ordinance, “permanent residence” means a place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred.

Although any one factor is not conclusive of the establishment or non-establishment of permanent residence, the following are relevant factors that may be considered by the assessor in making his or her determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in New Milford:

1. A formal declaration of domicile by the applicant submitted to the assessor.
2. A valid Connecticut driver’s license issued under Chapter 246, Title 14 of the CGS or a valid Connecticut non-driver identification card issued under CGS §1-1h.
3. A valid Connecticut vehicle registration on any motor vehicle owned by the applicant.
4. The address listed on the most recent Connecticut state income tax return filed by the applicant.
5. The location where the applicant’s bank statements and checking accounts are registered.
6. Proof of payment of utilities at the property for which permanent residency is being claimed.
7. Proof of voter registration in New Milford.
8. The place of employment of the applicant.
9. Evidence of location where the applicant’s dependent children are registered for school.
10. The previous permanent residency by the applicant in a state other than Connecticut.

3. How do I apply for the homestead exemption?

The homestead exemption application is available from the New Milford Assessor’s office.

4. Do I have to apply for the exemption each year?

No. Once the exemption has been approved, it will remain in effect as long as your ownership and residency status remain unchanged.

5. Can I have more than one homestead exemption?

No. The homestead exemption is limited to only your primary residence; camps, vacation homes, and second residences do not qualify.

A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another Connecticut municipality or another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption in New Milford.

As a New Milford resident, if you also qualify for another exemption (veteran, blind, disabled) you may receive the homestead exemption in addition to these other exemptions.

6. What should I do if my application is rejected?

If the assessor determines that you are not entitled to a homestead exemption, you will receive a notice that includes the reasons for denial. You may appeal the denial in writing to New Milford Board of Assessment Appeals.