

APPENDIX B**State Property Tax Credit Programs in 2018**

State	Age Requirements	Covers Renters?	Approach
AZ	65+, Receiving SSI Income	YES	Income based only
CO	65+, Surviving Spouse 58+, Disabled	YES	Income based only
CT	65+, Surviving Spouse 50+, Disabled	NO	Income based only
DC	All Ages; Separate Program for Elderly and Disabled	YES	Circuit Breaker
HI	All Ages	Renters only	Income based only
IA	65+, Disabled	YES	Income based only
ID	65+, Surviving Spouse, Disabled, Former POW, Disabled Veteran, Orphaned Minor	NO	Income based only
KS	55+, Disabled, Guardian of dependent child under 18	NO	Income based only
MA	65+	YES	Circuit Breaker
ME	All Ages; Sep. Elderly Program	YES	Circuit Breaker
MD	All Ages	YES	Circuit Breaker
MI	All Ages; Sep. Elderly Program	YES	Circuit Breaker
MN	All Ages	YES	Circuit Breaker
MT	All Ages	YES, 62+ only	Circuit Breaker
MO	65+, Disabled	YES	Circuit Breaker
NH	All Ages	NO	Income based only
NJ	All Ages	YES	Deduction or Credit
NM	65+	YES	Circuit Breaker
NY	All Ages	YES	Income based only
ND	65+, Disabled	YES	Circuit Breaker for Renters
OK	65+, Disabled	NO	Circuit Breaker
OR	58+	Renters only	Circuit Breaker
PA	65+, Surviving Spouse 50+, Disabled	YES	Income based only
RI	65+, Disabled	YES	Circuit Breaker
SD	65+, Disabled	NO	Income based only
UT	65+	YES	Circuit Breaker
VT	All Ages	YES	Circuit Breaker
WI	All Ages	YES	Circuit Breaker
WV	All Ages	NO	Circuit Breaker
WY	All Ages; Sep Elderly Program	NO	Income based only