



Substitute House Bill No. 7244

Public Act No. 19-171

AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR SERVICE MEMBERS AND VETERANS HAVING DISABILITY RATINGS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subdivision (20) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2019, and applicable to assessment years commencing on or after October 1, 2019*):

(20) Subject to the provisions hereinafter stated, property not exceeding three thousand five hundred dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and (1) has a disability rating by the United States Department of Veterans Affairs amounting to ten per cent or more of total disability, provided such exemption shall be [~~fifteen hundred~~] two thousand dollars in any case in which such rating is between ten per cent and twenty-five per cent; two thousand five hundred dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; [~~twenty-five hundred~~] three thousand dollars in any case in which such rating is more than fifty per cent but not

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more than seventy-five per cent; and three thousand five hundred dollars in any case in which such person has attained sixty-five years of age or such rating is more than seventy-five per cent; or (2) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss. If such veteran lacks such amount of property in his or her name, so much of the property belonging to, or held in trust for, his or her spouse, who is domiciled with him or her, as is necessary to equal such amount shall also be so exempt. When any veteran entitled to an exemption under the provisions of this section has died, property belonging to, or held in trust for, his or her surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for his or her minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of his or her death. No individual entitled to exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section shall receive more than one exemption. No individual shall receive any exemption to which he or she is entitled under this subdivision until he or she has complied with section 12-95 and has submitted proof of his or her disability rating, as determined by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies a veteran's disability rating, such modification shall be deemed a waiver of the right to such exemption until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially. Any person who has been unable to submit evidence of disability rating in the manner

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required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, may, when he or she obtains such evidence, make application to the collector of taxes within one year after he or she obtains such proof or within one year after the expiration of the time limited in section 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to such disability rating as determined by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount without interest which represents the service exemption. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action;