



OLR RESEARCH REPORT

May 18, 2011

2011-R-0220

BENEFITS FOR VETERANS' SPOUSES

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You asked what benefits the state provides for the spouse of a deceased veteran.

SUMMARY

A primary benefit that state law provides to the spouse of a deceased veteran is the extension of wartime veteran property tax exemptions. The law also provides several other benefits, including allowing spouses to retain special license plates and vehicle registrations, receiving assistance from the Department of Veterans' Affairs (DVA), and burial in the state veterans' cemetery.

Additionally, surviving spouses of certain service members killed in action are eligible for the state's wartime veteran public higher education tuition waiver.

Some benefits apply to the spouse of a veteran who is honorably discharged or released under honorable conditions from active service in the U.S. armed forces. Others apply to spouses of veterans who served at least 90 days active service (or less time if separated during a war period due to a U.S. Veterans' Administration rated service-connected disability or the war lasted less than 90 days) in the U.S. armed forces during a time of war. The statutes define "armed forces" to mean the U.S. Army, Navy, Marine Corps, Coast Guard, Air Force, their reserve components, and the state's National Guard under federal service (CGS § 27-103).

Overall, the Connecticut DVA's Office of Advocacy and Assistance provides assistance to any veteran, his or her spouse, and eligible dependents (CGS § 27-1021). For more information about benefits and services for a veteran's spouse, a spouse may contact the Office of Advocacy and Assistance's general number at 1-866-928-8387 (1-866-9CT-VETS) or visit DVA's website: <http://www.ct.gov/ctva/site/default.asp>.

There are also state DVA advocacy offices located in each congressional district. For example, in congressional district one, the Office of Advocacy and Assistance is located at 555 Willard Avenue Newington, CT, 06111, and the telephone number is (860) 594-6604.

PROPERTY TAX EXEMPTIONS

The law requires towns to give wartime veterans and their surviving spouses certain property tax exemptions, commonly referred to as state-mandated exemptions. With their legislative bodies' approval, towns may grant an additional exemption, commonly referred to as a local-option exemption. (An exemption is a reduction in the property's assessed value on which taxes are owed, not a credit against the amount of the tax; optional exemption amounts depend on income, disability, and other factors.)

The main state-mandated property tax exemptions are granted through two statutes. CGS § 12-81(19) requires towns to exempt from taxation \$1,000 of the property owned by a veteran or his or her surviving spouse (and requires larger exemptions for disabled veterans and their surviving spouses). CGS § 12-81g requires towns to give filers who get the basic exemption an additional income-based exemption. For a filer whose income falls below a certain statutorily determined limit, the additional exemption is equal to twice the basic exemption (CGS § 12-81g(a)). For a filer whose income exceeds the limit, the additional exemption is 50% of the basic exemption (CGS § 12-81g(b)).

By law, (1) the income limits must be adjusted annually to reflect any increase in Social Security benefits and (2) the exemptions must be increased to reflect increases in a town's taxable grand list following revaluation.

Local-Option Exemption

A municipality, with its legislative body's approval, may provide an additional exemption to filers entitled to the state-mandated exemptions and may establish a higher income limit for this exemption than the limit in effect for the state-mandated additional exemption (CGS § 12-81f).

The exemption may be a dollar or percentage reduction in the property's assessed value. The maximum dollar reduction is \$10,000 and the maximum percentage reduction is 10% of the property's assessed value. Thus, in a town that offers the maximum 10% exemption, a veteran whose house is assessed at \$200,000 is eligible for an exemption of up to \$20,000. Towns that offer this optional exemption can establish an income limit of up to \$25,000 over the income limits in effect for the state-mandated additional property tax exemption in CGS § 12-81g.

By law, the exemptions must also be increased to reflect increases in the taxable grand list following revaluation (CGS § 12-81f).

Additional information is available at the Office of Policy and Management's website:

<http://www.ct.gov/opm/cwp/view.asp?a=2985&Q=383132>

OTHER BENEFITS

Table 1 below provides a description of additional benefits for the spouse of a deceased veteran.

Table 1: Benefits for the Spouse of a Deceased Veteran

<i>Benefit</i>	<i>Statute</i>
The surviving spouse may retain veteran license plates. A surviving spouse may also retain a Prisoner of War or Medal of Honor license plate for his or her lifetime or until remarried.	CGS §§ 14-20b and 14-21d
The surviving spouse of a disabled veteran issued special registration may retain the registration and license plate without charge for his or her lifetime or until remarried.	CGS § 14-154
The Connecticut Department of Veterans' Affairs, among other things, must cooperate with service agencies and organizations throughout the state in disseminating and furnishing counsel and benefits assistance to resident spouses of veterans	CGS § 27-1021
A surviving spouse may be buried with veteran spouse in the state veterans' cemetery	CGS § 27-122b

EDUCATION BENEFIT FOR SERVICE MEMBERS KILLED IN ACTION AFTER 9/11

A state resident who is the surviving spouse of a service member who was a state resident and killed in action while performing active military duty on or after September 11, 2001, is eligible for tuition waiver at Connecticut's public colleges and universities. The waiver applies at community-technical colleges, Connecticut State University system, and the University of Connecticut. It covers the cost of tuition for credit-bearing undergraduate and graduate programs. It does not apply to other charges or fees, such as student activity fees and room and board (CGS §§ 10a-77(d), -99(d), and -105(e)).

For information on federal education benefits for spouses of certain veterans, visit the U.S. Department of Veterans' Affairs website: <http://www.gibill.va.gov/post-911/other-programs/dea.html>.

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