



General Assembly

**Amendment**

January Session, 2003

LCO No. 5494

\*HB0526405494HD0\*

Offered by:

REP. WALLACE, 109<sup>th</sup> Dist.

REP. GODFREY, 110<sup>th</sup> Dist.

REP. WASSERMAN, 106<sup>th</sup> Dist.

To: House Bill No. 5264

File No. 299

Cal. No. 198

**"AN ACT CONCERNING AN OPTIONAL INCREASE IN THE  
VETERANS' PROPERTY TAX EXEMPTION."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Section 12-81f of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective July 1, 2003, and*  
5 *applicable to assessment years commencing on and after October 1, 2003*):

6 (a) Any municipality, upon approval by its legislative body, may  
7 provide that any veteran entitled to an exemption from property tax in  
8 accordance with subdivision (19) of section 12-81 shall be entitled to an  
9 additional exemption, [applicable to the assessed value of property up  
10 to the amount of ten thousand dollars,] provided such veteran's  
11 qualifying income does not exceed (1) the applicable maximum  
12 amount as provided under section 12-811, or (2) an amount established  
13 by the municipality, not exceeding the maximum amount under said

14 section 12-811 by more than twenty-five thousand dollars. The  
15 exemption provided for under this subsection shall be applied to the  
16 assessed value of an eligible veteran's property and, at the option of  
17 the municipality, may be an amount up to ten thousand dollars or an  
18 amount up to ten per cent of such assessed value.

19 (b) Any municipality, upon approval by its legislative body, may  
20 provide that any veteran's surviving spouse entitled to an exemption  
21 from property tax in accordance with subdivision (22) of section 12-81  
22 shall be entitled to an additional exemption, [applicable to the assessed  
23 value of property up to the amount of ten thousand dollars,] provided  
24 such surviving spouse's qualifying income does not exceed (1) the  
25 maximum amount applicable to an unmarried person as provided  
26 under section 12-811, or (2) an amount established by the municipality,  
27 not exceeding the maximum amount under said section 12-811 by more  
28 than twenty-five thousand dollars. The exemption provided for under  
29 this subsection shall be applied to the assessed value of an eligible  
30 surviving spouse's property and, at the municipality's option, may be  
31 in an amount up to ten thousand dollars or in an amount up to ten per  
32 cent of such assessed value.

33 (c) Any such veteran or spouse submitting a claim for such  
34 additional exemption shall be required to file an application on a form  
35 prepared for such purpose by the assessor, not later than the  
36 assessment date with respect to which such additional exemption is  
37 claimed, provided when an applicant has filed for such exemption and  
38 received approval for the first time, such applicant shall be required to  
39 file for such exemption biennially thereafter, subject to the provisions  
40 of subsection (d) of this section. Each such application shall include a  
41 copy of such veteran's or spouse's federal income tax return, or in the  
42 event such a return is not filed such evidence related to income as may  
43 be required by the assessor, for the tax year of such veteran or spouse  
44 ending immediately prior to the assessment date with respect to which  
45 such additional exemption is claimed.

46 (d) Any person who has submitted application and been approved

47 in any year for the additional exemption under subsection (a) or (b) of  
48 this section shall, in the year immediately following approval, be  
49 presumed to be qualified for such exemption. During the year  
50 immediately following such approval, the assessor shall notify, in  
51 writing, each person presumed to be qualified pursuant to this  
52 subsection. If any such person has qualifying income in excess of the  
53 maximum allowed under said subsection (a) or (b), such person shall  
54 notify the assessor on or before the next filing date for such exemption  
55 and shall be denied such exemption for the assessment year  
56 immediately following and for any subsequent year until such person  
57 has reapplied and again qualified for such exemption. Any person  
58 who fails to notify the assessor of such disqualification shall make  
59 payment to the municipality in the amount of property tax loss related  
60 to the exemption improperly taken."

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| This act shall take effect as follows: |   |
| Section 1                              | <i>July 1, 2003, and applicable to assessment years commencing on and after October 1, 2003</i> |