



Senate

General Assembly

February Session, 2004

File No. 515

Senate Bill No. 600

Senate, April 7, 2004

The Committee on Finance, Revenue and Bonding reported through SEN. DAILY of the 33rd Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

AN ACT CONCERNING PORTABILITY OF PROPERTY TAX BENEFITS FOR VETERANS.

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

1 Section 1. (NEW) (*Effective October 1, 2004, and applicable to assessment*
2 *years commencing on or after October 1, 2004*) Any veteran who has
3 established his or her entitlement to a property tax exemption under
4 subdivisions (19), (20), (22), (23), (24), (25), (26), (28) or (53) of section
5 12-81 of the general statutes for a particular assessment year shall be
6 issued a certificate as to such entitlement by the tax assessor of the
7 relevant municipality. Such veteran shall be entitled to such exemption
8 in any municipality in this state for such assessment year provided a
9 copy of such certificate is provided to the tax assessor of any
10 municipality in which such exemption is claimed.

This act shall take effect as follows:

Section 1	<i>October 1, 2004, and applicable to assessment years commencing on or after October 1, 2004</i>
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FIN *Joint Favorable*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 05 \$	FY 06 \$
Various Municipalities	See Below	See Below	See Below

Explanation

There is no state fiscal impact as none of the exemptions a veteran who relocates during an assessment year would be entitled to, is reimbursed by the state.

A municipality into which a veteran relocates would lose property tax revenue for one assessment year that equals the amount of the exemption to which the veteran is entitled multiplied by the municipality's mill rate, which results in a minimal cost.

OLR Bill Analysis

SB 600

AN ACT CONCERNING PORTABILITY OF PROPERTY TAX BENEFITS FOR VETERANS**SUMMARY:**

This bill allows veterans to continue receiving veterans' property tax exemptions when they move from one town to another during the assessment year. It does this by requiring tax assessors to give each veteran they approve for an exemption a certificate attesting to their eligibility for the exemption for that assessment year. The certificate entitles the veteran to continue receiving the exemption if he moves to another town during that year. The veteran must give a copy of the certificate to the assessor of that town.

Existing law, which this bill does not change, provides a procedure that a veteran who moves to another town may use to establish his claim for the veteran's exemption in that town. The veteran can ask the clerk of his former town to send his honorable discharge certificate or a certified copy of it to the clerk of his new town. Or, he may establish his claim in the new town by showing the clerk the certificate or a copy thereof.

The bill specifies that assessors must give the certificate only to veterans, but it lists several exemptions that the law grants only to a veteran's surviving spouse, children, or parents. Veterans do not qualify for these exemptions and the bill does not authorize the assessors to issue a certificate to those who do.

EFFECTIVE DATE: October 1, 2004 and applicable to assessment years beginning on or after that date.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Report

Yea 32 Nay 11

