



General Assembly

February Session, 2004

Raised Bill No. 5471

LCO No. 811

* HB05471PD_FIN031504 *

Referred to Committee on Planning and Development

Introduced by:
(PD)

**AN ACT CONCERNING OPTIONAL MUNICIPAL VETERANS'
PROPERTY TAX EXEMPTION.**

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

1 Section 1. Section 12-81f of the general statutes, as amended by
2 public act 03-6, is repealed and the following is substituted in lieu
3 thereof (*Effective July 1, 2004, and applicable to assessment years*
4 *commencing on or after October 1, 2004*):

5 (a) Any municipality, upon approval by its legislative body, may
6 provide that any veteran entitled to an exemption from property tax in
7 accordance with subdivision (19) of section 12-81, as amended, shall be
8 entitled to an additional exemption, provided such veteran's
9 qualifying income does not exceed [(1) the applicable maximum
10 amount as provided under section 12-81l, or (2)] an amount
11 established by the municipality, [, not exceeding the maximum amount
12 under said section 12-81l by more than twenty-five thousand dollars.]
13 The exemption provided for under this subsection shall be applied to
14 the assessed value of an eligible veteran's property and, at the option
15 of the municipality, may be an amount up to ten thousand dollars or
16 an amount up to ten per cent of such assessed value.

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

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

43 (d) Any person who has submitted application and been approved
44 in any year for the additional exemption under subsection (a) or (b) of
45 this section shall, in the year immediately following approval, be
46 presumed to be qualified for such exemption. During the year
47 immediately following such approval, the assessor shall notify, in
48 writing, each person presumed to be qualified pursuant to this
49 subsection. If any such person has qualifying income in excess of the

50 maximum allowed under said subsection (a) or (b), such person shall
51 notify the assessor on or before the next filing date for such exemption
52 and shall be denied such exemption for the assessment year
53 immediately following and for any subsequent year until such person
54 has reapplied and again qualified for such exemption. Any person
55 who fails to notify the assessor of such disqualification shall make
56 payment to the municipality in the amount of property tax loss related
57 to the exemption improperly taken.

This act shall take effect as follows:	
Section 1	<i>July 1, 2004, and applicable to assessment years commencing on or after October 1, 2004</i>

PD

Joint Favorable C/R

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