



General Assembly

January Session, 2007

Committee Bill No. 6945

LCO No. 4861

04861HB06945VA_

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:
(VA)

AN ACT CONCERNING THE OPTIONAL PROPERTY TAX EXEMPTION FOR VETERANS.

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

1 Section 1. Section 12-81f of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2007*):

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

15 (b) Any municipality, upon approval by its legislative body, may

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

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

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

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2007	12-81f

Statement of Purpose:

To permit each municipality to establish the maximum income eligibility for the optional property tax exemption offered by the municipality.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. FONTANA, 87th Dist.; SEN. FASANO, 34th Dist.
REP. URBAN, 43rd Dist.

H.B. 6945