



General Assembly

Substitute Bill No. 6945

January Session, 2007

* HB06945VA_FIN030607 *

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 Section 12-81f of the general statutes is repealed and the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] twenty
14 thousand dollars or an amount up to [ten] twenty per cent of such
15 assessed value.

16 (b) Any municipality, upon approval by its legislative body, may
17 provide that any veteran's surviving spouse entitled to an exemption
18 from property tax in accordance with subdivision (22) of section 12-81
19 shall be entitled to an additional exemption, provided such surviving

20 spouse's qualifying income does not exceed (1) the maximum amount
21 applicable to an unmarried person as provided under section 12-811, or
22 (2) an amount established by the municipality, not exceeding the
23 maximum amount under said section 12-811 by more than twenty-five
24 thousand dollars. The exemption provided for under this subsection
25 shall be applied to the assessed value of an eligible surviving spouse's
26 property and, at the municipality's option, may be in an amount up to
27 [ten] twenty thousand dollars or in an amount up to [ten] twenty per
28 cent of such assessed value.

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

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

53 until such person has reapplied and again qualified for such
54 exemption. Any person who fails to notify the assessor of such
55 disqualification shall make payment to the municipality in the amount
56 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	<i>July 1, 2007</i>	12-81f

VA

Joint Favorable Subst. C/R

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