



General Assembly

February Session, 2010

**Raised Bill No. 210**

LCO No. 1089

\*01089\_\_\_\_\_VA\_\*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:  
(VA)

**AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR ONE HUNDRED PER CENT DISABLED VETERANS.**

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

1 Section 1. Subdivision (20) of section 12-81 of the 2010 supplement  
2 to the general statutes is repealed and the following is substituted in  
3 lieu thereof (*Effective from passage and applicable to assessment years*  
4 *commencing on or after October 1, 2010*):

5 (20) (A) Subject to the provisions hereinafter stated, property not  
6 exceeding three thousand dollars in amount shall be exempt from  
7 taxation, which property belongs to, or is held in trust for, any resident  
8 of this state who has served, or is serving, in the Army, Navy, Marine  
9 Corps, Coast Guard or Air Force of the United States and [(1)] (i) has a  
10 disability rating by the Veterans' Administration of the United States  
11 amounting to ten per cent or more of total disability, provided such  
12 exemption shall be fifteen hundred dollars in any case in which such  
13 rating is between ten per cent and twenty-five per cent; two thousand  
14 dollars in any case in which such rating is more than twenty-five per  
15 cent but not more than fifty per cent; twenty-five hundred dollars in  
16 any case in which such rating is more than fifty per cent but not more

17 than seventy-five per cent; and three thousand dollars in any case in  
18 which such person has attained sixty-five years of age or such rating is  
19 more than seventy-five per cent but not more than ninety-nine per  
20 cent; or [(2)] (ii) is receiving a pension, annuity or compensation from  
21 the United States because of the loss in service of a leg or arm or that  
22 which is considered by the rules of the United States Pension Office or  
23 the Bureau of War Risk Insurance the equivalent of such loss. If such  
24 veteran lacks such amount of property in his or her name, so much of  
25 the property belonging to, or held in trust for, his or her spouse, who is  
26 domiciled with him or her, as is necessary to equal such amount shall  
27 also be so exempt; [.]

28 (B) The dwelling house, and the lot whereupon the same is erected,  
29 belonging to or held in trust for any person who is a resident of this  
30 state, occupied as such person's domicile, and who has served, or is  
31 servng, in the Army, Navy, Marine Corps, Coast Guard or Air Force  
32 of the United States and has a disability rating by the Veterans'  
33 Administration of the United States of one hundred per cent shall be  
34 exempt from local property taxation. If such veteran lacks such  
35 property in his or her name, so much of the property belonging to, or  
36 held in trust for, his or her spouse, who is domiciled with him or her,  
37 shall also be so exempt;

38 (C) When any veteran entitled to an exemption under the provisions  
39 of this section has died, property belonging to, or held in trust for, his  
40 or her surviving spouse, while such spouse remains a widow or  
41 widower, or belonging to or held in trust for his or her minor children  
42 during their minority, or both, while they are residents of this state,  
43 shall be exempt in the same aggregate amount as that to which the  
44 disabled veteran was or would have been entitled at the time of his or  
45 her death. No individual entitled to exemption under this subdivision  
46 and under one or more of subdivisions (19), (22), (23), (25) and (26) of  
47 this section shall receive more than one exemption. No individual shall  
48 receive any exemption to which he or she is entitled under this  
49 subdivision until he or she has complied with section 12-95 and has

50 submitted proof of his or her disability rating, as determined by the  
51 Veterans' Administration of the United States, to the assessor of the  
52 town in which the exemption is sought. If there is no change to an  
53 individual's disability rating, such proof shall not be required for any  
54 assessment year following that for which the exemption under this  
55 subdivision is granted initially. If the Veterans' Administration of the  
56 United States modifies a veteran's disability rating, such modification  
57 shall be deemed a waiver of the right to such exemption until proof of  
58 disability rating is submitted to the assessor and the right to such  
59 exemption is established as required initially. Any person who has  
60 been unable to submit evidence of disability rating in the manner  
61 required by this subdivision, or who has failed to submit such  
62 evidence as provided in section 12-95, may, when he or she obtains  
63 such evidence, make application to the collector of taxes within one  
64 year after he or she obtains such proof or within one year after the  
65 expiration of the time limited in section 12-95, as the case may be, for  
66 abatement in case the tax has not been paid, or for refund in case the  
67 whole tax has been paid, of such part or the whole of such tax as  
68 represents the service exemption. Such abatement or refund may be  
69 granted retroactively to include the assessment day next succeeding  
70 the date as of which such person was entitled to such disability rating  
71 as determined by the Veterans' Administration of the United States,  
72 but in no case shall any abatement or refund be made for a period  
73 greater than three years. The collector shall, after examination of such  
74 application, refer the same, with his recommendations thereon, to the  
75 board of selectmen of a town or to the corresponding authority of any  
76 other municipality, and shall certify to the amount of abatement or  
77 refund to which the applicant is entitled. Upon receipt of such  
78 application and certification, the selectmen or other duly constituted  
79 authority shall, in case the tax has not been paid, issue a certificate of  
80 abatement or, in case the whole tax has been paid, draw an order upon  
81 the treasurer in favor of such applicant for the amount without interest  
82 which represents the service exemption. Any action so taken by such  
83 selectmen or other authority shall be a matter of record and the tax

84 collector shall be notified in writing of such action;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2010</i>	12-81(20)

**Statement of Purpose:**

To exempt from property taxes the primary residence of veterans with a one hundred per cent disability rating.

*[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.]*