



General Assembly

February Session, 2010

**Raised Bill No. 313**

LCO No. 1353

\*01353\_\_\_\_\_VA\_\*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:  
(VA)

**AN ACT CONCERNING THE ACCEPTABILITY OF CERTAIN CLAIMS  
FOR THE VETERANS' PROPERTY TAX EXEMPTION.**

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

1 Section 1. Section 12-93 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2010*):

3 Any person who claims an exemption from taxation under the  
4 provisions of section 12-81 or 12-82 by reason of service in the Army,  
5 Navy, Marine Corps, Coast Guard or Air Force of the United States  
6 shall give notice to the town clerk of the town in which he or she  
7 resides that he or she is entitled to such exemption. Any person who  
8 has performed such service may establish his or her right to such  
9 exemption by: [exhibiting] (1) Exhibiting to the town clerk an  
10 honorable discharge, or a certified copy thereof, from such service,  
11 [or,] (2) in the absence of such discharge or copy, by appearing before  
12 the assessors for an examination under oath, supported by two  
13 affidavits of disinterested persons, showing that the claimant so served  
14 and received an honorable discharge or is serving, [or,] (3) in the  
15 absence of such discharge or copy as a result of the destruction of such  
16 discharge or copy by fire or other natural disaster and the claimant is

17 not less than seventy years of age, by submitting to the assessors a  
18 notarized statement attesting that he or she was honorably discharged  
19 and that his or her discharge papers were destroyed by fire or other  
20 natural disaster, (4) if he or she is unable to appear by reason of such  
21 service, he or she may establish such right, until such time as he or she  
22 appears personally and exhibits his or her discharge or copy, by  
23 forwarding to the town clerk annually a written statement, signed by  
24 the commanding officer of his or her unit, ship or station or by some  
25 other appropriate officer, or (5) where such claimant is currently  
26 servicing in an active theater of war or hostilities, by the presentation of  
27 a notarized statement of a parent, guardian, spouse or legal  
28 representative of such claimant, stating that he or she is personally  
29 servicing and is unable to appear in person by reason of such service,  
30 which [statement] statements shall be received before the assessment  
31 day of the town wherein the exemption is claimed. The assessors shall  
32 report to the town clerk all claims so established. Any person claiming  
33 exemption by reason of the service of a relative as a [soldier, sailor,  
34 marine or member of the Coast Guard or Air Force] member of the  
35 armed forces of the United States may establish his or her right thereto  
36 by at least two affidavits of disinterested persons showing the service  
37 of such relative, his or her honorable discharge or death in service, and  
38 the relationship of the claimant to him or her; and the assessors may  
39 further require such person to be examined by them under oath  
40 concerning such facts. The town clerk of the town where the honorable  
41 discharge, [or] certified copy, [thereof and each] affidavit or notarized  
42 statement is originally presented for record shall record such  
43 [discharge or certified copy or affidavits thereof] documents in full and  
44 shall list the names of such claimants and such service shall be  
45 performed by the town clerk without remuneration therefor.  
46 Thereafter if any person entitled to such exemption changes his or her  
47 legal residence, the town clerk in the town of former residence and in  
48 which such honorable discharge or certified copy thereof or any such  
49 affidavit or notarized statement in respect to such person was  
50 originally presented for record shall, upon request and payment of a

51 fee by such person to said town of former residence in an amount  
52 determined by the town treasurer as necessary to cover the cost of such  
53 procedure, prepare and mail to the town in which such person resides,  
54 a copy of the record of such [discharge or certified copy thereof or  
55 affidavits] documents, or he or she may establish his or her right to  
56 such exemption in the town in which he or she resides by exhibiting to  
57 the town clerk thereof the original discharge or a certified copy thereof  
58 or such affidavits or notarized statements. Said clerk shall take  
59 therefrom sufficient data to satisfy the exemption requirements of the  
60 general statutes and shall record the same and shall note the town  
61 where the original complete recording of [discharge papers was] such  
62 documents was made. No board of assessors or board of assessment  
63 appeals or other official shall allow any such claim for exemption  
64 unless evidence as herein specified has been filed in the office of the  
65 town clerk, provided, if any claim for exemption has been allowed by  
66 any board of assessors or board of assessment appeals prior to July 1,  
67 1923, the provisions of this section shall not apply to such claim. Each  
68 claim granted prior to July 1, 1923, shall be recorded with those  
69 presented subsequent thereto, and a list of such names, alphabetically  
70 arranged, shall be furnished to the assessors by the town clerk.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2010</i>	12-93

**Statement of Purpose:**

To allow honorably discharged veterans over the age of seventy, who have had their discharge papers destroyed by fire or other natural disaster, qualify for the veterans' property tax exemption by submitting a notarized statement attesting to their veteran status and the loss of their papers due to fire or other natural disaster.

*[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.]*