



General Assembly

Substitute Bill No. 5375

February Session, 2012

* _____HB05375VA_FIN031512_____*

**AN ACT CONCERNING THE MUNICIPAL PROPERTY TAX
EXEMPTION FOR CERTAIN 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 Section 12-81f of the general statutes is repealed and the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 October 1, 2012, and*
3 *applicable to assessment years commencing on or after October 1, 2012*):

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

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

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

47 (d) Any person who has submitted an application pursuant to
48 subsection (c) of this section and been approved in any year for the
49 additional exemption under subsection (a) or (b) of this section shall, in
50 the year immediately following approval, be presumed to be qualified
51 for such exemption. During the year immediately following such
52 approval, the assessor shall notify, in writing, each person presumed
53 to be qualified pursuant to this subsection. If any such person has

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

62 (e) Any veteran who has attained sixty-five years of age and is
63 submitting a claim for such additional exemption shall be required to
64 file an application on a form prepared for such purpose by the
65 assessor, not later than the assessment date with respect to which such
66 additional exemption is claimed, provided when an applicant has filed
67 for such exemption and received approval for the first time, such
68 applicant shall not be required to file for such exemption again.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2012, and applicable to assessment years commencing on or after October 1, 2012</i>	12-81f

VA

Joint Favorable Subst. C/R

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