



General Assembly

January Session, 2013

Committee Bill No. 5753

LCO No. 4198



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

***AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR
VETERANS WHO SERVED IN TIME OF WAR OR ARE DISABLED.***

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

1 Section 1. Subdivisions (19) to (21), inclusive, of section 12-81 of the
2 general statutes are repealed and the following is substituted in lieu
3 thereof (*Effective October 1, 2013, and applicable to assessment years*
4 *commencing on or after said date*):

5 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property [to the amount of one thousand dollars belonging] to the
7 extent of ten per cent of its assessed value that belongs to, or is held in
8 trust for, (A) any resident of this state who [(a)] is a veteran of the
9 armed forces in service in time of war, [(b)] (B) any resident of this
10 state who was a citizen of the United States at the time of his or her
11 enlistment and who was in the military or naval service of a
12 government allied or associated with that of the United States during
13 the Second World War and received an honorable discharge
14 therefrom, [(c)] (C) any resident of this state who served during the
15 Second World War as a member of any armed force of any
16 government signatory to the United Nations Declaration of January 1,

17 1942, and participated in armed conflict with an enemy of the United
18 States and who has been a citizen of the United States for at least ten
19 years and presents satisfactory evidence of such service, [(d)] (D) any
20 resident of this state who served as a member of the crew of a
21 merchant vessel during the Second World War and is qualified with
22 respect to such service as a member of the group known as the
23 "American Merchant Marine in ocean-going service during the period
24 of armed conflict, December 7, 1941, to August 15, 1945", members of
25 which are deemed to be eligible for certain veterans benefits under a
26 determination in the United States Department of Defense, as recorded
27 in the Federal Register of February 1, 1988, provided such resident has
28 received an armed forces discharge certificate from the Department of
29 Defense on the basis of such service, [(e)] (E) any member of the armed
30 forces who was in service in time of war and is still in the service and
31 by reason of continuous service has not as yet received a discharge,
32 [(f)] (F) any person who is retired from the armed forces after thirty
33 years of service because [he] such person has reached the age limit
34 prescribed by law or because [he] such person suffers from mental or
35 physical disability, or [(g)] (G) any person who is serving in the armed
36 services in time of war; or lacking said amount of property in his or her
37 own name, so much of the property belonging to, or held in trust for,
38 [his] such person's spouse, who is domiciled with him or her, as is
39 necessary to equal said amount. For the purposes of this subdivision,
40 "veteran", "armed forces" and "service in time of war" have the same
41 meaning as in section 27-103;

42 (20) Subject to the provisions hereinafter stated, property [not
43 exceeding three thousand dollars in amount shall be exempt from
44 taxation, which property belongs to, or is] belonging to, or held in trust
45 for, any resident of this state who [has served, or] is a veteran, as
46 defined in subsection (a) of section 27-103, or is serving [,] in the
47 [Army, Navy, Marine Corps, Coast Guard or Air Force of the United
48 States and (1)] armed forces, as defined in section 27-103, and has a
49 disability rating by [the Veterans' Administration of] the United States
50 Department of Veterans Affairs amounting to at least ten per cent or

51 more [of total disability, provided such exemption shall be fifteen
52 hundred dollars in any case in which such rating is between ten per
53 cent and twenty-five per cent; two thousand dollars in any case in
54 which such rating is more than twenty-five per cent but not more than
55 fifty per cent; twenty-five hundred dollars in any case in which such
56 rating is more than fifty per cent but not more than seventy-five per
57 cent; and three thousand dollars in any case in which such person has
58 attained sixty-five years of age or such rating is more than seventy-five
59 per cent; or (2)] shall be exempt from taxation as follows: (A) Fifteen
60 per cent of the assessed value of such property in the case in which
61 such disability rating is at least ten per cent but not more than twenty-
62 five per cent; (B) twenty per cent of the assessed value of such property
63 in the case in which such disability rating is more than twenty-five per
64 cent but not more than fifty per cent; (C) twenty-five per cent of the
65 assessed value of such property in the case in which such disability
66 rating is more than fifty per cent but not more than seventy-five per
67 cent; and (D) thirty per cent of the assessed value of such property in
68 the case in which such disability rating is more than seventy-five per
69 cent, or in the case in which such veteran or member of the armed
70 forces, regardless of the disability rating assigned, has attained sixty-
71 five years of age or is receiving a pension, annuity or compensation
72 from the United States because of the loss in service of a leg or arm or
73 that which is considered by the rules of the United States Pension
74 Office or the Bureau of War Risk Insurance the equivalent of such loss.
75 If such veteran or member of the armed forces lacks such [amount of]
76 property in his or her name, so much of the property belonging to, or
77 held in trust for, his or her spouse, who is domiciled with him or her,
78 [as is necessary to equal such amount] shall also be so exempt. When
79 any veteran or member of the armed forces entitled to an exemption
80 under the provisions of this section has died, property belonging to, or
81 held in trust for, his or her surviving spouse, while such spouse
82 remains a widow or widower, or belonging to or held in trust for his or
83 her minor children during their minority, or both, while they are
84 residents of this state, shall be exempt in the same [aggregate amount]

85 percentage as that to which the disabled veteran or member of the
86 armed forces was or would have been entitled at the time of his or her
87 death. No individual entitled to exemption under this subdivision and
88 under one or more of subdivisions (19), (22), (23), (25) and (26) of this
89 section shall receive more than one exemption. No individual shall
90 receive any exemption to which he or she is entitled under this
91 subdivision until he or she has complied with section 12-95 and has
92 submitted proof of his or her disability rating, as determined by [the
93 Veterans' Administration of] the United States Department of Veterans
94 Affairs, to the assessor of the town in which the exemption is sought. If
95 there is no change to an individual's disability rating, such proof shall
96 not be required for any assessment year following that for which the
97 exemption under this subdivision is granted initially. If [the Veterans'
98 Administration of] the United States Department of Veterans Affairs
99 modifies [a veteran's] the disability rating of a veteran or member of
100 the armed forces, such modification shall be deemed a waiver of the
101 right to such exemption until proof of disability rating is submitted to
102 the assessor and the right to such exemption is established as required
103 initially. Any person who has been unable to submit evidence of
104 disability rating in the manner required by this subdivision, or who
105 has failed to submit such evidence as provided in section 12-95, may,
106 when he or she obtains such evidence, make application to the
107 collector of taxes within one year after he or she obtains such proof or
108 within one year after the expiration of the time limited in section 12-95,
109 as the case may be, for abatement in case the tax has not been paid, or
110 for refund in case the whole tax has been paid, of such part or the
111 whole of such tax as represents the service exemption. Such abatement
112 or refund may be granted retroactively to include the assessment day
113 next succeeding the date as of which such person was entitled to such
114 disability rating as determined by [the Veterans' Administration of] the
115 United States Department of Veterans Affairs, but in no case shall any
116 abatement or refund be made for a period greater than three years. The
117 collector shall, after examination of such application, refer the same,
118 with his or her recommendations thereon, to the board of selectmen of

119 a town or to the corresponding authority of any other municipality,
120 and shall certify to the amount of abatement or refund to which the
121 applicant is entitled. Upon receipt of such application and certification,
122 the selectmen or other duly constituted authority shall, in case the tax
123 has not been paid, issue a certificate of abatement or, in case the whole
124 tax has been paid, draw an order upon the treasurer in favor of such
125 applicant for the amount without interest which represents the service
126 exemption. Any action so taken by such selectmen or other authority
127 shall be a matter of record and the tax collector shall be notified in
128 writing of such action;

129 (21) (A) The dwelling house, and the lot whereupon the same is
130 erected, belonging to or held in trust for any person who is a citizen
131 and resident of this state, occupied as such person's domicile, shall be
132 exempt from local property taxation to the extent of ten thousand
133 dollars of its assessed valuation or, lacking said amount in property in
134 such person's own name, so much of the property belonging to, or held
135 in trust for, such person's spouse, who is domiciled with such person,
136 as is necessary to equal said amount, if such person is a veteran, [who
137 served in the Army, Navy, Marine Corps, Coast Guard or Air Force of
138 the United States] as defined in subsection (a) of section 27-103, and
139 has been declared by the United States [Veterans' Administration]
140 Department of Veterans Affairs or its successors to have a
141 service-connected disability from paraplegia or osteochondritis
142 resulting in permanent loss of the use of both legs or permanent
143 paralysis of both legs and lower parts of the body; or from hemiplegia
144 and has permanent paralysis of one leg and one arm or either side of
145 the body resulting from injury to the spinal cord, skeletal structure or
146 brain or from disease of the spinal cord not resulting from any form of
147 syphilis; or from total blindness as defined in section 12-92; or from the
148 amputation of both arms, both legs, both hands or both feet, or the
149 combination of a hand and a foot; sustained through enemy action, or
150 resulting from accident occurring or disease contracted in such active
151 service. Nothing in this subdivision shall be construed to include
152 paraplegia or hemiplegia resulting from locomotor ataxia or other

153 forms of syphilis of the central nervous system, or from chronic
154 alcoholism, or to include other forms of disease resulting from the
155 veteran's own misconduct which may produce signs and symptoms
156 similar to those resulting from paraplegia, osteochondritis or
157 hemiplegia. The loss of the use of one arm or one leg because of service
158 related injuries specified in this subdivision shall qualify a veteran for
159 a property tax exemption in the same manner as hereinabove,
160 provided such exemption shall be for five thousand dollars;

161 (B) The exemption provided for in this subdivision shall be in
162 addition to any other exemption of such person's real and personal
163 property allowed by law, but no taxpayer shall be allowed more than
164 one exemption under this subdivision. No person shall be entitled to
165 receive any exemption under this subdivision until such person has
166 satisfied the requirements of subdivision (20) of this section. The
167 surviving spouse of any such person who at the time of such person's
168 death was entitled to and had the exemption provided under this
169 subdivision shall be entitled to the same exemption, (i) while such
170 spouse remains a widow or widower, or (ii) upon the termination of
171 any subsequent marriage of such spouse by dissolution, annulment or
172 death and while a resident of this state, for the time that such person is
173 the legal owner of and actually occupies a dwelling house and
174 premises intended to be exempted hereunder. When the property
175 which is the subject of the claim for exemption provided for in this
176 subdivision is greater than a single family house, the assessor shall
177 aggregate the assessment on the lot and building and allow an
178 exemption of that percentage of the aggregate assessment which the
179 value of the portion of the building occupied by the claimant bears to
180 the value of the entire building;

181 (C) Subject to the approval of the legislative body of the
182 municipality, the dwelling house and the lot whereupon the same is
183 erected, belonging to or held in trust for any citizen and resident of this
184 state, occupied as such person's domicile shall be fully exempt from
185 local property taxation, if such person is a veteran, [who served in the

186 Army, Navy, Marine Corps, Coast Guard or Air Force of the United
187 States] as defined in subsection (a) of section 27-103, and has received
188 financial assistance for specially adapted housing under the provisions
189 of Section 801 of Title 38 of the United States Code and has applied
190 such assistance toward the acquisition or modification of such
191 dwelling house. The same exemption may also be allowed on such
192 housing units owned by the surviving spouse of such veteran (i) while
193 such spouse remains a widow or widower, or (ii) upon the termination
194 of any subsequent marriage of such spouse by dissolution, annulment
195 or death, or by such veteran and spouse while occupying such
196 premises as a residence;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-81(19) to (21)

Statement of Purpose:

To provide greater property tax relief for veterans who served in time of war or are disabled.

[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. ADINOLFI, 103rd Dist.; REP. NICASTRO, 79th Dist.

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