

IMPORTANT: Use this form (REGS-1) to submit permanent regulations to the Legislative Regulation Review Committee.
For emergency regulations, use form REGS-1-E instead.
For non-substantive technical amendments and repeals proposed without prior notice or hearing as permitted by subsection (g) of CGS 4-168, as amended by PA 13-247 and PA 13-274, use form REGS-1-T instead.

Please read the additional instructions on the back of the last page (Certification Page) before completing this form. Failure to comply with the instructions may cause disapproval of proposed regulations.

State of Connecticut
REGULATION
of the

NAME OF AGENCY:
Office of Policy and Management

Concerning

SUBJECT MATTER OF REGULATION:
Additional Veterans Exemption: Eligibility and State Reimbursement Procedures

Sections 12-81g-1 to 12-81g-4, inclusive, of the Regulations of Connecticut State Agencies are amended to read as follows:

Additional Veterans Exemption: Eligibility and State Reimbursement Procedures

Sec. 12-81g-1. Definitions

As used in these regulations, the following terms have the meaning ascribed to them in this section.

"Claimant" means any person entitled to an exemption from property tax in accordance with subdivisions (19), (20), (21), (22), (23), (24), (25), or (26) of section 12-81 of the Connecticut General Statutes.

"Qualifying income" means (1) adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, or (2) for claimants awarded a [Veteran's Administration] United States Department of Veterans Affairs disability rating of 100% adjusted gross income as determined for purposes of the federal income tax.

"Secretary" means the Secretary of the Office of Policy and Management.

Sec. 12-81g-2. Application and determination of eligibility

(a) Any claimant, believing himself entitled to an additional exemption under subsection (a) or (b) of Section 12-81g of the Connecticut General Statutes shall apply to the assessor or assessors of the municipality in which he resides for such additional exemption at any time from February first to and including October first of the year in which such additional exemption is initially claimed. Reapplications shall be submitted biennially thereafter.

(1) In the case of an extenuating circumstance of a claimant's illness or incapacitation, evidenced by a physician's certificate to that effect, the claimant may make written application to the assessor for an extension of the application period. Such request shall be made on or prior to the thirty-first day of December next following the deadline for filing such applications.

(2) Upon receipt of a written request from such claimant, the assessor may allow an extension of time not exceeding thirty (30) days within which an application may be filed for such additional exemption.

(b) Application for an additional exemption shall be made on a form prescribed and furnished by the Secretary. In making such application the claimant shall present to the assessor, in substantiation of his application, evidence of qualifying income in respect to the calendar year ending immediately prior to the submission of such application. Such evidence shall consist of copies of federal income tax returns, bank statements showing interest earned, trust account statements, dividend earning statements, statements from the Social Security Administration, proof of public or private assistance received, and such other documentation as may be required by the assessor.

(c) Not later than ninety (90) days after the assessment date for which an application is submitted, the assessor shall forward a copy of the completed application to the claimant, indicating acceptance or rejection of the application.

Not later than ninety (90) days after receiving an application from a claimant granted an extension, pursuant to subdivision (1) of subsection (b) of this section, the assessor shall forward a copy of the completed application to the claimant, indicating acceptance or rejection of his application.

Section 12-81g-3. Reimbursement to municipalities

(a) On or before the first day of August for each year, each municipality shall file a claim with the Secretary for reimbursement to which such municipality is entitled under subsection [(c)] (e) of Section 12-81g of the Connecticut General Statutes. The claim shall be made on a form prescribed and furnished by the Secretary and shall be accompanied by such supporting information as the Secretary may require. The reimbursement claim shall include:

(1) A certification of the claim signed by the assessor and tax collector of the municipality;

(2) The names and addresses of those receiving the additional exemptions under subsections (a), [and] (b) and d of Section 12-81g of the Connecticut General Statutes; the amount of such exemptions; and the amount of tax revenue lost to the municipality due to such exemptions;

(3) Copies of all applications required by Section 12-81g-2(b) of the Regulations of Connecticut State Agencies;

(4) Copies of any affidavits received from any other municipality in accordance with Section 12-94 of the Connecticut General Statutes;

(5) Copies of any letters granting claimants an extension of the time to file their applications.

(b) A computer generated print-out may be substituted in lieu of the prescribed reimbursement claim for the information required in subdivision (2) of subsection (a) of this section.

(c) The Secretary shall, on or before December first following receipt of such claims, certify to the Comptroller the amount due to each municipality under the provisions of Section 12-81g[(c)](e) of the Connecticut General Statutes. The Comptroller shall draw his order on the Treasurer on or before the following December fifteenth, and the Treasurer shall pay the amount thereof to each such municipality on or before the following December thirty-first.

(d) The Secretary shall notify each municipality which has submitted a reimbursement claim of his acceptance or modification of the claim not later than the August first next succeeding the deadline for the receipt of such claims. Any municipality aggrieved by the action of said Secretary may request a reconsideration within thirty (30) days after receipt of such notification. Such request shall be made in writing and shall state the reason for such request. If the municipality has so requested, the Secretary shall, in his discretion, grant the municipality an oral hearing and shall provide ten days (10) notice of the time and place of the hearing. The Secretary shall notify the municipality in writing of his determination regarding the request for reconsideration.

(e) If any recomputation is effected as a result of the provisions of subsection (d) of this section, any adjustments to the amount due to such municipality shall be made in the next payment the treasurer shall make to such municipality pursuant to subsection [(c)] (e) of Section 12-81g of the Connecticut General Statutes.

Sec. 12-81g-4. Penalty forfeit

In the event the Secretary of the Office of Policy and Management determines that a town, city, borough, consolidated town and city or consolidated town and borough is required to forfeit the amount specified as a penalty in subsection [(d)] (g) of § 12-81g of the Connecticut General Statutes, for failure to comply with the filing provisions of Section 12-81g-3 of [these regulations] the Regulations of Connecticut State Agencies, he shall cause to be sent to the chief executive officer thereof a notification of the penalty amount due and a request for its prompt payment. The forfeit shall be required to be in the form of a bank check, certified check or money order made payable to the Treasurer of the State of Connecticut and forwarded to the Secretary of the Office of Policy and Management.

Statement of Purpose

Pursuant to CGS Section 4-170(b)(3), "Each proposed regulation shall have a statement of its purpose following the final section of the regulation." Enter the statement here.

Connecticut General Statutes Section 12-81g allows 100% disabled veterans an additional property tax exemption based on statutory income levels. Qualified veterans receive an additional exemption equal to twice the amount of the exemption. Public Act 13-224 amended Connecticut General Statutes Section 12-81g to allow for a municipal option which will provide 100% disabled veteran's property an additional exemption of three times the base exemption if the veterans income is below statutory limits. The purpose of this amendment is to incorporate this added exemption into the regulations.

The amended regulation also makes technical and conforming changes.