



General Assembly

Amendment

February Session, 2016

LCO No. 4299



Offered by:
SEN. FLEXER, 29th Dist.

To: Senate Bill No. 202

File No. 94

Cal. No. 129

"AN ACT CONCERNING VETERANS' PROPERTY TAXES."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Section 12-81f of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective October 1, 2016, and*
5 *applicable to assessment years commencing on and after October 1, 2016*):

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

16 amount up to [ten] twenty thousand dollars or an amount up to ten
17 per cent of such assessed value.

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

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

42 ~~[(c)]~~ (d) Any such veteran or spouse submitting a claim for such
43 additional exemption shall be required to file an application on a form
44 prepared for such purpose by the assessor, not later than the
45 assessment date with respect to which such additional exemption is
46 claimed, provided when an applicant has filed for such exemption and
47 received approval for the first time, such applicant shall be required to
48 file for such exemption biennially thereafter, subject to the provisions

49 of subsection ~~[(d)]~~ (e) of this section. Each such application shall
50 include a copy of such veteran's or spouse's federal income tax return,
51 or in the event such a return is not filed such evidence related to
52 income as may be required by the assessor, for the tax year of such
53 veteran or spouse ending immediately prior to the assessment date
54 with respect to which such additional exemption is claimed.

55 ~~[(d)]~~ (e) Any person who has submitted an application and been
56 approved in any year for the additional exemption under subsection
57 ~~[(a) or (b)]~~ (a), (b) or (c) of this section shall, in the year immediately
58 following approval, be presumed to be qualified for such exemption.
59 During the year immediately following such approval, the assessor
60 shall notify, in writing, each person presumed to be qualified pursuant
61 to this subsection. If any such person has qualifying income in excess
62 of the maximum allowed under said subsection ~~[(a) or (b)]~~ (a), (b) or
63 (c), such person shall notify the assessor on or before the next filing
64 date for such exemption and shall be denied such exemption for the
65 assessment year immediately following and for any subsequent year
66 until such person has reapplied and again qualified for such
67 exemption. Any person who fails to notify the assessor of such
68 disqualification shall make payment to the municipality in the amount
69 of property tax loss related to the exemption improperly taken.

70 Sec. 2. Section 12-146e of the general statutes is repealed and the
71 following is substituted in lieu thereof (*Effective October 1, 2016, and*
72 *applicable to assessment years commencing on and after October 1, 2016*):

73 Notwithstanding the provisions of section 12-146, a municipality
74 [may, upon approval by its legislative body or, in any town in which
75 the legislative body is a town meeting, by the board of selectmen of
76 such municipality, elect to] shall not charge or collect interest [for a
77 period of one year] on any property tax or any installment or part
78 thereof that is payable by any resident of the state who (1) is a member
79 of the armed forces of the United States or of any state or of any
80 reserve component thereof, (2) has been called to active service in the
81 armed forces of the United States, and (3) (A) is serving outside the

82 state on the final day that payment of such property tax or installment
 83 or part thereof is due, or (B) has been residing in the state for less than
 84 one year since returning from serving outside the state. Any interest
 85 waived pursuant to this section shall be reinstated if the member of the
 86 armed forces fails to pay the amount of any such delinquent property
 87 tax after residing in the state for at least one year after returning from
 88 serving outside the state.

89 Sec. 3. Sections 12-146c and 12-146d of the general statutes are
 90 repealed. (*Effective October 1, 2016*)"

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-81f
Sec. 2	<i>October 1, 2016, and applicable to assessment years commencing on and after October 1, 2016</i>	12-146e
Sec. 3	<i>October 1, 2016</i>	Repealer section