



General Assembly

February Session, 2022

Raised Bill No. 5478

LCO No. 3154



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR CERTAIN VETERANS.

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

1 Section 1. (NEW) (*Effective October 1, 2022, and applicable to assessment*
2 *years commencing on or after October 1, 2022*) (a) Any veteran, as defined
3 in section 27-103 of the general statutes, whose federal adjusted gross
4 income is fifty thousand one hundred dollars or less shall be entitled to
5 an exemption from the tax imposed under chapter 203 of the general
6 statutes on any dwelling owned and occupied by such veteran as such
7 veteran's primary residence, in an amount equal to ten per cent of the
8 assessed value of such primary residence. The exemption provided in
9 this subsection shall be in addition to any other exemption for such
10 primary residence allowed by law for which such veteran is eligible,
11 provided such veteran's tax liability on such primary residence shall not
12 be reduced to less than zero.

13 (b) (1) Any veteran who claims an exemption under subsection (a) of
14 this section shall give notice to the town clerk of the municipality in

15 which such primary residence is located that such veteran is entitled to
16 such exemption.

17 (2) Any veteran submitting a claim for such exemption shall file an
18 application, on a form prepared by the assessor of the municipality in
19 which such primary residence is located, not later than the assessment
20 date with respect to which such exemption is claimed, which
21 application shall include (A) (i) a certified copy of such veteran's
22 military discharge document, as defined in section 1-219 of the general
23 statutes, or (ii) in the absence of such certified copy, at least two
24 affidavits of disinterested individuals showing that the claimant is a
25 veteran, provided the assessor may further require such claimant to be
26 examined by such assessor under oath concerning the facts contained in
27 such affidavits, and (B) a copy of such veteran's federal income tax
28 return or, in the event such a return is not filed, such evidence as may
29 be required by the assessor, for the tax year of such veteran ending
30 immediately prior to the assessment date with respect to which such
31 exemption is claimed. The town clerk of the municipality in which such
32 primary residence is located shall record the certified copy or affidavits
33 submitted pursuant to subparagraph (A) of this subdivision in full and
34 shall list the name of such veteran, and such service shall be performed
35 by such town clerk without remuneration. No assessor, board of
36 assessment appeals or other official shall allow any such claim for
37 exemption unless the certified copy or affidavits specified in this
38 subsection have been filed with the office of the town clerk. Any veteran
39 who has submitted a claim for such exemption and received approval
40 for the first time shall file for such exemption biennially thereafter,
41 subject to the provisions of subdivision (3) of this subsection.

42 (3) The assessor of such municipality shall annually make a certified
43 list of all such veterans who are found to be entitled to an exemption
44 under the provisions of this section, which list shall be filed in the town
45 clerk's office and shall be prima facie evidence that any veteran whose
46 name appears on such list is entitled to such exemption, subject to the
47 provisions of subsection (c) of this section, as long as such veteran
48 continues to own and occupy the dwelling as such veteran's primary

49 residence. Such assessor may, at any time, require such veteran to
50 appear before such assessor for the purpose of furnishing additional
51 evidence, except that any veteran who, by reason of total disability, is
52 unable to so appear may furnish such assessor (A) a statement from such
53 veteran's attending physician or advanced practice registered nurse,
54 certifying that such veteran is totally disabled and unable to make a
55 personal appearance, and (B) such other evidence of total disability as
56 such assessor may deem appropriate.

57 (4) No veteran may receive an exemption under this section until
58 such veteran has proven such veteran's right to such exemption in
59 accordance with the provisions of this section, together with such
60 further proof as may be required under such provisions. Exemptions so
61 proven shall take effect on the next succeeding assessment day.

62 (c) Any veteran who has submitted an application and been
63 approved in any year for the exemption provided in subsection (a) of
64 this section shall, in the assessment year immediately following
65 approval, be presumed to qualify for such exemption. During the year
66 immediately following such approval, the assessor shall notify, in
67 writing, such veteran presumed to be qualified pursuant to this
68 subsection. If any such veteran has qualifying income in excess of the
69 maximum allowed under subsection (a) of this section, such veteran
70 shall notify the assessor on or before the next filing date of such
71 exemption and shall be denied such exemption for the assessment year
72 immediately following and for any subsequent year until such veteran
73 has reapplied and again qualified for such exemption. Any such veteran
74 who fails to notify the assessor of such disqualification shall make
75 payment to the municipality in the amount of property tax loss related
76 to such exemption improperly taken.

77 (d) Any municipality with an equalized net grand list per capita of
78 one hundred fifty thousand dollars or less and any district located
79 within such municipality may apply to the Secretary of the Office of
80 Policy and Management, in such form and manner as prescribed by the
81 secretary, for reimbursement of the amount of property tax loss related

82 to the tax exemption allowed under this section. As used in this
83 subsection, "district", "equalized net grand list per capita" and
84 "municipality" have the same meanings as provided in section 12-18b of
85 the general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2022, and applicable to assessment years commencing on or after October 1, 2022</i>	New section

Statement of Purpose:

To establish a property tax exemption of ten per cent of the assessed value of primary residences owned and occupied by certain veterans and to provide for reimbursement to municipalities and districts with an equalized net grand list per capita below a certain threshold.

[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.]