



General Assembly

Amendment

January Session, 2023

LCO No. 9165



Offered by:
REP. NOLAN, 39th Dist.

To: House Bill No. 5205

File No. 19

Cal. No. 35

**"AN ACT CONCERNING VETERANS AND THE PASSPORT TO THE
PARKS MOTOR VEHICLE REGISTRATION FEE."**

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

3 "Section 1. Section 12-81 of the general statutes is amended by adding
4 subdivision (83) as follows (*Effective October 1, 2023, and applicable to*
5 *assessment years commencing on or after October 1, 2023*):

6 (NEW) (83) (A) Ten per cent of the assessed value of the property
7 belonging to, or held in trust for, any resident of this state who has
8 served in the Army, Navy, Marine Corps, Coast Guard, Air Force or
9 Space Force of the United States and has a service-connected disability
10 rating by the United States Department of Veterans Affairs amounting
11 to one hundred per cent of total disability, which property is located
12 within the town in which such resident is domiciled.

13 (B) No individual entitled to exemption under this subdivision and
14 under one or more of subdivisions (19), (22), (23), (25) and (26) of this

15 section shall receive more than one exemption.

16 (C) No individual shall receive any exemption to which such
17 individual is entitled under this subdivision until such individual has
18 complied with section 12-95 and has submitted proof of such
19 individual's disability rating, as determined by the United States
20 Department of Veterans Affairs to the assessor of the town in which
21 such individual is domiciled. If there is no change to an individual's
22 disability rating, such proof shall not be required for any assessment
23 year following that for which the exemption under this subdivision is
24 granted initially. If the United States Department of Veterans Affairs
25 modifies a veteran's disability rating to less than one hundred per cent
26 of total disability, such modification shall be deemed a waiver of the
27 right to the exemption under this subdivision. Any such veteran whose
28 disability rating was modified to less than one hundred per cent of total
29 disability may seek the exemption under subdivision (20) of this section.
30 Any individual who has been unable to submit evidence of disability
31 rating in the manner required by this subdivision, or who has failed to
32 submit such evidence as provided in section 12-95, may, when such
33 individual obtains such evidence, make application to the collector of
34 taxes within one year after such individual obtains such proof or within
35 one year after the expiration of the time limited in section 12-95, as the
36 case may be, for abatement in case the tax has not been paid, or for
37 refund in case the whole tax has been paid, of such part or the whole of
38 such tax as represents the service exemption. Such abatement or refund
39 may be granted retroactively to include the assessment day next
40 succeeding the date as of which such individual was entitled to such
41 disability rating as determined by the United States Department of
42 Veterans Affairs, but in no case shall any abatement or refund be made
43 for a period greater than three years. The collector shall, after
44 examination of such application, refer the same, with the collector's
45 recommendations thereon, to the board of selectmen of a town or to the
46 corresponding authority of any other municipality, and shall certify to
47 the amount of abatement or refund to which the applicant is entitled.
48 Upon receipt of such application and certification, the selectmen or

49 other duly constituted authority shall, in case the tax has not been paid,
50 issue a certificate of abatement or, in case the whole tax has been paid,
51 draw an order upon the treasurer in favor of such applicant for the
52 amount without interest which represents the service exemption. Any
53 action so taken by such selectmen or other authority shall be a matter of
54 record and the tax collector shall be notified in writing of such action.

55 (D) The state shall reimburse each town by the last day of each
56 calendar year in which exemptions were granted to the extent of fifty
57 per cent of the revenue loss represented by the exemption provided for
58 in this subdivision. The Secretary of the Office of Policy and
59 Management shall review each claim for such revenue loss as provided
60 in section 12-120b, as amended by this act. Any claimant aggrieved by
61 the results of the secretary's review shall have the rights of appeal as set
62 forth in section 12-120b, as amended by this act. In the fiscal year
63 commencing July 1, 2024, and in each fiscal year thereafter, the amount
64 payable to each town in accordance with this subparagraph shall be
65 reduced proportionately in the event that the total amount payable to
66 all towns exceeds the amount appropriated.

67 Sec. 2. Subdivision (20) of section 12-81 of the general statutes is
68 repealed and the following is substituted in lieu thereof (*Effective October*
69 *1, 2023, and applicable to assessment years commencing on or after October 1,*
70 *2023*):

71 (20) (A) Subject to the provisions hereinafter stated, property not
72 exceeding three thousand five hundred dollars in amount shall be
73 exempt from taxation, which property belongs to, or is held in trust for,
74 any resident of this state who has served, or is serving, in the Army,
75 Navy, Marine Corps, Coast Guard, [or] Air Force or Space Force of the
76 United States and [(1)] (i) has a disability rating by the United States
77 Department of Veterans Affairs amounting to ten per cent or more of
78 total disability, provided such exemption shall be two thousand dollars
79 in any case in which such rating is between ten per cent and twenty-five
80 per cent; two thousand five hundred dollars in any case in which such
81 rating is more than twenty-five per cent but not more than fifty per cent;

82 three thousand dollars in any case in which such rating is more than
83 fifty per cent but not more than seventy-five per cent; and three
84 thousand five hundred dollars in any case in which such [person]
85 resident has attained sixty-five years of age or such rating is more than
86 seventy-five per cent but less than one hundred per cent; or [(2)] (ii) is
87 receiving a pension, annuity or compensation from the United States
88 because of the loss in service of a leg or arm or that which is considered
89 by the rules of the United States Pension Office or the Bureau of War
90 Risk Insurance the equivalent of such loss.

91 (B) If such veteran lacks such amount of property in [his or her] such
92 veteran's name, so much of the property belonging to, or held in trust
93 for, [his or her] such veteran's spouse, who is domiciled with [him or
94 her] such veteran, as is necessary to equal such amount shall also be so
95 exempt. When any veteran entitled to an exemption under the
96 provisions of this [section] subdivision has died, property belonging to,
97 or held in trust for, [his or her] such deceased veteran's surviving
98 spouse, while such spouse remains a widow or widower, or belonging
99 to or held in trust for [his or her] such deceased veteran's minor children
100 during their minority, or both, while they are residents of this state, shall
101 be exempt in the same aggregate amount as that to which the disabled
102 veteran was or would have been entitled at the time of [his or her] such
103 deceased veteran's death.

104 (C) No individual entitled to exemption under this subdivision and
105 under one or more of subdivisions (19), (22), (23), (25) and (26) of this
106 section shall receive more than one exemption.

107 (D) No individual shall receive any exemption to which [he or she]
108 such individual is entitled under this subdivision until [he or she] such
109 individual has complied with section 12-95 and has submitted proof of
110 [his or her] such individual's disability rating, as determined by the
111 United States Department of Veterans Affairs, to the assessor of the
112 town in which the exemption is sought. If there is no change to an
113 individual's disability rating, such proof shall not be required for any
114 assessment year following that for which the exemption under this

115 subdivision is granted initially. If the United States Department of
116 Veterans Affairs modifies a veteran's disability rating to other than one
117 hundred per cent of total disability, such modification shall be deemed
118 a waiver of the right to [such] the exemption under this subdivision until
119 proof of disability rating is submitted to the assessor and the right to
120 [such] the exemption under this subdivision is established as required
121 initially. Any such veteran whose disability rating is modified to one
122 hundred per cent of total disability may seek the exemption under
123 subdivision (83) of this section. Any [person] individual who has been
124 unable to submit evidence of disability rating in the manner required by
125 this subdivision, or who has failed to submit such evidence as provided
126 in section 12-95, may, when [he or she] such individual obtains such
127 evidence, make application to the collector of taxes within one year after
128 [he or she] such individual obtains such proof or within one year after
129 the expiration of the time limited in section 12-95, as the case may be, for
130 abatement in case the tax has not been paid, or for refund in case the
131 whole tax has been paid, of such part or the whole of such tax as
132 represents the service exemption. Such abatement or refund may be
133 granted retroactively to include the assessment day next succeeding the
134 date as of which such [person] individual was entitled to such disability
135 rating as determined by the United States Department of Veterans
136 Affairs, but in no case shall any abatement or refund be made for a
137 period greater than three years. The collector shall, after examination of
138 such application, refer the same, with [his] the collector's
139 recommendations thereon, to the board of selectmen of a town or to the
140 corresponding authority of any other municipality, and shall certify to
141 the amount of abatement or refund to which the applicant is entitled.
142 Upon receipt of such application and certification, the selectmen or
143 other duly constituted authority shall, in case the tax has not been paid,
144 issue a certificate of abatement or, in case the whole tax has been paid,
145 draw an order upon the treasurer in favor of such applicant for the
146 amount without interest which represents the service exemption. Any
147 action so taken by such selectmen or other authority shall be a matter of
148 record and the tax collector shall be notified in writing of such action;

149 Sec. 3. Section 12-120b of the general statutes is repealed and the
150 following is substituted in lieu thereof (*Effective October 1, 2023, and*
151 *applicable to assessment years commencing on or after October 1, 2023*):

152 (a) As used in this section:

153 (1) "Claimant" means [a person] an individual, company, limited
154 liability company, firm, association, corporation or other business entity
155 having received approval for financial assistance from a town's assessor
156 or a municipal official;

157 (2) "Financial assistance" means a property tax exemption, property
158 tax credit or rental rebate for which the state of Connecticut provides
159 direct or indirect reimbursement; and

160 (3) "Program" means (A) property tax exemptions under section 12-
161 81g or subdivision (55), (59), (60), [or] (70) or (83) of section 12-81, as
162 amended by this act, (B) tax relief pursuant to section 12-129d or 12-
163 170aa, and (C) grants under section 12-170d.

164 (b) A claimant negatively affected by a decision of the Secretary of the
165 Office of Policy and Management with respect to any program may
166 appeal such decision in the manner set forth in subsection (d) of this
167 section. Any notice the secretary issues pursuant to this section shall be
168 sent by first class United States mail to a claimant at the address entered
169 on the application for financial assistance as filed unless, subsequent to
170 the date of [said] such filing, the claimant sends the secretary a written
171 request that any correspondence regarding [said] such financial
172 assistance be sent to another name or address. The date of any notice
173 sent by the secretary pursuant to this section shall be deemed to be the
174 date the notice is delivered to the claimant.

175 (c) The secretary may review any application for financial assistance
176 submitted by a claimant in conjunction with a program. The secretary
177 may exclude from reimbursement any property included in an
178 application that, in the secretary's judgment, does not qualify for
179 financial assistance or may modify the amount of any financial

180 assistance approved by an assessor or municipal official in the event the
181 secretary finds it to be mathematically incorrect, not supported by the
182 application, not in conformance with law or if the secretary believes that
183 additional information is needed to justify its approval.

184 (d) (1) If the secretary modifies the amount of financial assistance
185 approved by an assessor or municipal official under a program, or
186 makes a preliminary determination that the claimant who filed written
187 application for such financial assistance is ineligible therefor, the
188 secretary shall send a written notice of preliminary modification or
189 denial to [said] such claimant and shall concurrently forward a copy to
190 the office of the assessor or municipal official who approved [said] such
191 financial assistance. The notice shall include plain language setting forth
192 the reason for the preliminary modification or denial, the name and
193 telephone number of a member of the secretary's staff to whom
194 questions regarding the notice may be addressed, a request for any
195 additional information or documentation that the secretary believes is
196 needed in order to justify the approval of such financial assistance, the
197 manner by which the claimant may request reconsideration of the
198 secretary's preliminary determination and the time frame for doing so.
199 Not later than ninety days after the date an assessor receives a copy of
200 such preliminary notice, the assessor shall determine whether an
201 increase to the taxable grand list of the town is required to be made as a
202 result of such modification or denial, unless, in the interim, the assessor
203 has received written notification from the secretary that a request for a
204 hearing with respect to such financial assistance has been approved
205 pursuant to subparagraph (B) of subdivision (2) of this subsection. If an
206 assessment increase is warranted, the assessor shall promptly issue a
207 certificate of correction adding the value of such property to the taxable
208 grand list for the appropriate assessment year and shall forward a copy
209 thereof to the tax collector, who shall, not later than thirty days
210 following, issue a bill for the amount of the additional tax due as a result
211 of such increase. Such additional tax shall become due and payable not
212 later than thirty days from the date such bill is sent and shall be subject
213 to interest for delinquent taxes as provided in section 12-146. With

214 respect to the preliminary modification or denial of financial assistance
215 for which a hearing is held, the assessor shall not issue a certificate of
216 correction until the assessor receives written notice of the secretary's
217 final determination following such hearing.

218 (2) (A) Any claimant aggrieved by the secretary's notice of
219 preliminary modification or denial of financial assistance under a
220 program may, not later than thirty business days after receiving [said]
221 such notice, request a reconsideration of the secretary's decision for any
222 factual reason, provided the claimant states the reason for the
223 reconsideration request in writing and concurrently provides any
224 additional information or documentation that the secretary may have
225 requested in the preliminary notice of modification or denial. The
226 secretary may grant an extension of the date by which a claimant's
227 additional information or documentation must be submitted, upon
228 receipt of proof that the claimant has requested such data from another
229 governmental agency or if the secretary determines there is good cause
230 for doing so.

231 (B) Not later than thirty business days after receiving a claimant's
232 request for reconsideration and any additional information or
233 documentation the claimant has provided, the secretary shall reconsider
234 the preliminary decision to modify or deny [said] such financial
235 assistance and shall send the claimant a written notice of the secretary's
236 determination regarding such reconsideration. If aggrieved by the
237 secretary's notice of determination with respect to the reconsideration
238 of [said] such financial assistance, the claimant may, not later than thirty
239 business days after receiving [said] such notice, make application for a
240 hearing before [said] the secretary, or the secretary's designee. Such
241 application shall be in writing and shall set forth the reason why the
242 financial assistance in question should not be modified or denied. Not
243 later than thirty business days after receiving an application for a
244 hearing, the secretary shall grant or deny such hearing request by
245 written notice to the claimant. If the secretary denies the claimant's
246 request for a hearing, such notice shall state the reason for [said] such
247 denial. If the secretary grants the claimant's request for a hearing, the

248 secretary shall send written notice of the date, time and place of the
249 hearing, which shall be held not later than thirty business days after the
250 date of the secretary's notice granting the claimant a hearing. Such
251 hearing may, at the secretary's discretion, be held in the judicial district
252 in which the claimant or the claimant's property is located. Not later
253 than thirty business days after the date on which a hearing is held, a
254 written notice of the secretary's determination with respect to such
255 hearing shall be sent to the claimant and a copy thereof shall be
256 concurrently sent to the assessor or municipal official who approved the
257 financial assistance in question.

258 (3) If any claimant is aggrieved by the secretary's determination
259 concerning the hearing regarding the claimant's financial assistance or
260 the secretary's decision not to hold a hearing, such claimant may, not
261 later than thirty business days after receiving the secretary's notice
262 related thereto, appeal to the superior court of the judicial district in
263 which the claimant resides or in which the claimant's property that is
264 the subject of the appeal is located. Such appeal shall be accompanied
265 by a citation to the secretary to appear before [said] such court, and shall
266 be served and returned in the same manner as is required in the case of
267 a summons in a civil action. The pendency of such appeal shall not
268 suspend any action by a municipality to collect property taxes from the
269 applicant on the property that is the subject of the appeal. The authority
270 issuing the citation shall take from the applicant a bond or recognizance
271 to the state of Connecticut, with surety, to prosecute the application in
272 effect and to comply with the orders and decrees of the court in the
273 premises. Such applications shall be preferred cases, to be heard, unless
274 cause appears to the contrary, at the first session, by the court or by a
275 committee appointed by the court. [Said] Such court may grant such
276 relief as may be equitable and, if the application is without probable
277 cause, may tax double or triple costs, as the case demands; and, upon all
278 applications which are denied, costs may be taxed against the applicant
279 at the discretion of the court, but no costs shall be taxed against the state.

280 (4) The secretary shall notify each claimant of the final modification
281 or denial of financial assistance as claimed, in accordance with the

282 procedure set forth in this subsection. A copy of the notice of final
 283 modification or denial shall be sent concurrently to the assessor or
 284 municipal official who approved such financial assistance. With respect
 285 to property tax exemptions under section 12-81g or subdivision (55),
 286 (59), (60), ~~[or] (70) or (83)~~ of section 12-81, as amended by this act, and
 287 tax relief pursuant to section 12-129d or 12-170aa, the notice pursuant to
 288 this subdivision shall be sent not later than one year after the date claims
 289 for financial assistance for each such program are filed with the
 290 secretary. For grants under section 12-170d, such notice shall be sent not
 291 later than the date by which the secretary certifies the amounts of
 292 payment to the Comptroller."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(83)
Sec. 2	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(20)
Sec. 3	<i>October 1, 2023, and applicable to assessment years commencing on or after October 1, 2023</i>	12-120b