

State Requirements for Veterans Claiming Municipal Veteran Property Tax Exemptions

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Issue

Describe state law's requirements for a veteran to prove his or her eligibility for claiming municipal property tax exemptions.

The Office of Legislative Research is not authorized to provide legal opinions and this report should not be considered one.

Summary

State law authorizes veterans to qualify for certain property tax exemptions due to the veteran's service. To prove one's eligibility for a veteran-related property tax exemption, evidence must be provided that the veteran received a qualifying discharge. State law does not require a specific form or document to meet this requirement, but instead allows a veteran to submit any documentation that would substantiate the veteran's discharge. If the claimant does not or cannot provide this proof, he or she may submit (1) affidavits attesting to the veteran's service and (2) themselves for examination by the town clerk.

A claimant may also have to provide proof of income or disability status depending on the type of exemption claimed.

Once the evidence is provided, the town clerk must file the qualifying paperwork and add the person to the exemption list. If the claimant moves to another municipality, he or she may request

that this evidence be forwarded to the new municipality. Alternatively, for certain exemptions, town clerks must provide a certificate to a person noting the exemption the person is currently claiming. This certificate may be used as proof of eligibility for obtaining the same exemption in a different municipality.

Proof of Veteran Status

Authorized Types of Proof

Documentation of Service

Generally, a person claiming a veteran's property tax exemption must provide notice and proof of qualifying service to the municipal town clerk of his or her entitlement to the exemption ([CGS §§ 12-93](#), as amended by [PA 23-71](#), & [12-95](#)). Under state law, this may be established by providing paperwork showing an honorable discharge, or a certified copy of this paperwork. This can generally be satisfied by providing a DD-214 (i.e., a military discharge form).

In an attorney general opinion dated September 20, 1951, the Connecticut Attorney General, citing to an earlier opinion, found that the veteran's exemption statutory requirement for "honorable discharge" paperwork is "...not to be construed to [require] a particular document bearing that formal title and no other. Rather...it refers to the quality of the separation and may include any official document issued by the authority of the United States government which shows that the change of the individual's status from active to inactive duty was not because of the individual's fault or misconduct."

Affidavits and Oaths

If a claimant does not have such paperwork, he or she may appear in person for an examination under oath and provide two supporting affidavits of disinterested individuals that the person is a veteran or is currently serving. If the claimant cannot appear in person because of his or her service, he or she can temporarily obtain this benefit until he or she can appear in person by annually providing a written statement signed by his or her commanding officer or other appropriate officer attesting to the claimant's service. If the claimant is serving in an active theater of war, the claimant's parent, guardian, spouse, or legal representative can submit a notarized statement on their behalf attesting to the claimant's inability to appear in person at this time ([CGS § 12-93](#)). For

Definition of Veteran

For property tax exemption purposes, a veteran is anyone discharged or released from active service in the U.S. Armed Forces honorably, under honorable conditions, or with an other than honorable (OTH) discharge based on a qualifying condition (i.e., diagnosis of post-traumatic stress disorder or traumatic brain injury, disclosed military sexual trauma, or determination that sexual orientation or gender identity or expression was more likely than not the primary reason for the OTH discharge) ([CGS § 27-103](#), as amended by [PA 23-71](#)).

certain municipal-option exemptions, the alternative means of providing a signed letter or notarized statement may not be available (e.g., [CGS §§ 12-81jj](#) & [12-81kk](#)).

Filing and Recording

Regardless of the proof provided by the claimant, it must be submitted before the October 1 assessment date on which the exemption will take effect.

Once the claimant's eligibility has been established, the town clerk must file the affidavits or discharge paperwork and add the person to the veteran's property tax exemptions list. A property tax exemption may not be claimed if this paperwork is not filed. A claimant who later moves may (1) request the town clerk send this paperwork (for a fee) to the new municipality the claimant resides in or (2) reestablish eligibility in the new municipality following the processes above ([CGS § 12-93](#)).

Town assessors must annually file a list of those eligible for veteran property tax exemptions with the town clerk, which establishes prima facie eligibility to claim a property tax exemption without town clerks requiring additional proof from the claimant. However, town assessors may require claimants to provide additional eligibility evidence at any time ([CGS § 12-94](#)).

Income Eligibility

Certain state veteran property tax exemptions are only available to persons under a certain income threshold. To qualify for these exemptions, proof of income may be required to establish eligibility.

If a municipality has adopted an additional tax exemption for wartime veterans, 30-year retirees, or certain disabled veterans ([CGS §§ 12-81f](#) & [12-81g](#)), a person must provide (1) a copy of his or her federal tax return or (2) if the person did not file a tax return, evidence of his or her income as required by the assessor. The person must reapply every two years. Once a person's income eligibility has been verified, they are presumed eligible for the second year unless the person, as required, notifies the town assessor that they are disqualified due to increased income.

For municipalities that have adopted the additional income-based property tax exemption under [CGS § 12-81g](#), state regulations outline the evidence that must be provided by a claimant to receive this exemption: (1) copies of federal income tax returns, (2) bank statements showing interest earned, (3) trust accounts statements, (4) dividend earning statements, (6) statements from the Social Security Administration, (6) proof of public or private assistance received, and (7) other documentation the assessor requires ([Conn. Agencies Regs. § 12-81g-2](#)). Similar to the provision above, the person must reapply every two years and is presumed eligible for the second year unless they have an increased income, which they must report to the assessor.

Disability Status

To receive an exemption for disabled veterans, a veteran must provide proof regarding his or her disability rating or severe disability to the town assessor. According to the 2019 Town Assessors handbook, a claimant must provide a disability rating slip or a letter from the United States Veterans' Administration specifying the extent, or percentage, of disability. Once proven, the status carries forward to future assessment years. However, if a veteran's disability rating is modified, the claimant loses eligibility for the exemption and must reapply ([CGS § 12-81\(20\)](#)).

Certificate of Exemption

A person who has established his or her entitlement for certain municipal veteran property tax exemptions for a particular assessment year must be issued a certificate by his or her municipal tax assessor indicating this entitlement. The person may present this certificate to the tax assessor in a different municipality to claim the same exemption for that assessment year ([CGS § 12-81cc](#)).

The property tax exemptions covered by this option are listed in Table 1.

Table 1: Veteran Exemptions a Certificate Must be Issued For

Statute	Exemption Brief Description
12-81(19)	Wartime Service and 30-Year Retirees
12-81(20)	VA Disability Ratings or Federal Compensation
12-81(22)	Surviving Spouse or Minor Child of a Veteran
12-81(23)	Surviving Spouse Receiving Federal Benefits
12-81(24)	Surviving Spouse or Minor Child of Veteran Deceased due to Military Service
12-81(25)	Surviving Parent of Deceased Servicemen or Veteran
12-81(26)	Veteran Parents
12-81(28)	U.S. Army National Guard Instructors
12-81(53)	Motor Vehicles for U.S. Armed Forces Members
12-81g	Additional Income-Based Property Tax Exemption

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