General Assembly

Amendment

January Session, 2025

LCO No. **9768**

Offered by:
SEN. HONIG, 8th Dist.
REP. FOSTER, 57th Dist.
SEN. GORDON, 35th Dist.

To: Subst. Senate Bill No. **1276** File No. 38 Cal. No. 69

"AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR VETERANS WHO ARE PERMANENTLY AND TOTALLY DISABLED BASED ON A DISABILITY RATING OF ONE HUNDRED PER CENT AND A PROPERTY TAX EXEMPTION FOR GOLD STAR SPOUSES."

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

"Section 1. Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

(83) (A) (i) **[**A**]** That fractional share of a dwelling, including a condominium, as defined in section 47-68a, **[**and**]** a unit in a common interest community, as defined in section 47-202, **[**that is (I) owned by**]** and a mobile manufactured home, as defined in section 12-63a, (I) that belongs to or is held in trust for any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space

Force of the United States and has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service-connected disability rating of one hundred per cent, or that is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under section 12-48, and (II) that is occupied by such resident as the resident's primary residence, or (ii) lacking such residence, one motor vehicle **[**owned by**]** that belongs to or is held in trust for such resident and is garaged in this state. As used in this subdivision, "dwelling" does not include any portion of the unit or structure used by such resident for commercial purposes or from which such resident derives any rental income.

(B) If such resident lacks such **[**dwelling or motor vehicle**]** property in such resident's name, **[**the dwelling or motor vehicle, as applicable,**]** so much of the property belonging to or held in trust for such resident's spouse, or possessed by such resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this subdivision has died, the **[**dwelling**]** real property or motor vehicle, as applicable, described in subparagraph (A) of this subdivision belonging to **[**,**]** or held in trust for **[**,**]** such deceased resident's surviving spouse, or possessed by such deceased resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.

(C) No individual entitled to the exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section or sections 8 and 9 of this act shall receive more than one exemption.

(D) (i) No individual shall receive any exemption to which such

individual is entitled under this subdivision until such individual has complied with section 12-95, as amended by this act, and has submitted proof of such individual's determination by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's determination, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than permanently and totally disabled based on a service-connected disability rating of one hundred per cent, such modification shall be deemed a waiver of the right to the exemption under this subdivision. Any such individual whose determination was modified to other than permanently and totally disabled based on a service-connected disability rating of one hundred per cent may seek the exemption under subdivision (20) of this section.

(ii) Any individual who has been unable to submit evidence of such determination by the United States Department of Veterans Affairs in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, as amended by this act, may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in section 12-95, as amended by this act, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such individual was entitled to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

(iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board

of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service-connected disability rating of one hundred per cent, and (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative

body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

Sec. 2. Subdivision (20) of section 12-81 of the general statutes, as amended by section 5 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

(20) (A) Subject to the provisions hereinafter stated, property not exceeding three thousand five hundred dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and (i) has a disability rating as determined by the United States Department of Veterans Affairs amounting to ten per cent or more of total disability, other than a determination of (I) being permanently and totally disabled based on a service-connected disability rating of one hundred per cent, or (II) in any municipality providing the exemption under section 8 of this act, having a service-connected total disability based on individual unemployability, provided such exemption shall be two thousand dollars in any case in which such rating is between ten per cent and twenty-five per cent; two thousand five hundred dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; three thousand dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand five hundred dollars in any case in which such resident has attained sixty-five years of age or such rating is more than seventy-five per cent; or (ii) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss.

(B) If such veteran lacks such amount of property in such veteran's

name, so much of the property belonging to, or held in trust for, such veteran's spouse, who is domiciled with such veteran, as is necessary to equal such amount shall also be so exempt. When any veteran entitled to an exemption under the provisions of this subdivision has died, property belonging to, or held in trust for, such deceased veteran's surviving spouse, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased veteran's minor children during their minority, or both, while they are residents of this state, shall be exempt in the same aggregate amount as that to which the disabled veteran was or would have been entitled at the time of such veteran's death.

(C) No individual entitled to the exemption under this subdivision and under one or more of subdivisions (19), (22), (23), (25) and (26) of this section or sections 8 and 9 of this act shall receive more than one exemption.

(D) (i) No individual shall receive any exemption to which such individual is entitled under this subdivision until such individual has complied with section 12-95, as amended by this act, and has submitted proof of such individual's disability rating, as determined by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. If the United States Department of Veterans Affairs modifies a veteran's disability rating, such modification shall be deemed a waiver of the right to the exemption under this subdivision until proof of disability rating is submitted to the assessor and the right to such exemption is established as required initially, except that (I) if such disability rating is modified to a determination that such veteran is permanently and totally disabled based on a service-connected disability rating of one hundred per cent, such veteran may seek the exemption under subdivision (83) of this section, or (II) if such disability rating is modified to a determination that such veteran has a service-

connected total disability based on individual unemployability and if such veteran resides in a municipality that provides the exemption under section 8 of this act, such veteran may seek the exemption under section 8 of this act.

(ii) Any individual who has been unable to submit evidence of disability rating in the manner required by this subdivision, or who has failed to submit such evidence as provided in section 12-95, as amended by this act, may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in section 12-95, as amended by this act, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax has been paid, of such part or the whole of such tax as represents the service exemption. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such person was entitled to such disability rating as determined by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

(iii) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax has been paid, draw an order upon the treasurer in favor of such applicant for the amount, without interest, that represents the service exemption. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action;

Sec. 3. Section 12-93 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and*

applicable to assessment years commencing on or after October 1, 2025):

Any person who claims an exemption from taxation under the provisions of section 12-81, as amended by this act, or 12-82 by reason of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States shall give notice to the town clerk of the town in which he resides that he is entitled to such exemption. Any person who has performed such service may establish his right to such exemption by exhibiting to the town clerk an honorable discharge, or a certified copy thereof, from such service or, in the absence of such discharge or copy, by appearing before the assessors for an examination under oath, supported by two affidavits of disinterested persons, showing that the claimant is a veteran, as defined in section 27-103, or is serving or, if he is unable to appear by reason of such service, he may establish such right, until such time as he appears personally and exhibits his discharge or copy, by forwarding to the town clerk annually a written statement, signed by the commanding officer of his unit, ship or station or by some other appropriate officer, or where such claimant is currently serving in an active theater of war or hostilities, by the presentation of a notarized statement of a parent, guardian, spouse or legal representative of such claimant, stating that he is personally serving and is unable to appear in person by reason of such service, which statement shall be received before the assessment day of the town wherein the exemption is claimed. In the case of any person claiming exemption under subdivision (83) of section 12-81, as amended by this act, such claimant shall annually, not later than January first, submit such claim to the assessors for approval, on an application form prepared for such purpose by the Secretary of the Office of Policy and Management and to be used for assessment years commencing on and after October 1, 2025, which submission shall include (1) all documentation necessary to demonstrate that the resident described in subparagraph (A) of subdivision (83) of section 12-81, as amended by this act, has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service-connected disability rating of one hundred per cent, and (2) an

attestation that such claimant has not submitted, and will not submit, a claim for the exemption under subdivision (83) of section 12-81, as amended by this act, in another town. The assessors shall report to the town clerk all claims so established. Any person claiming exemption by reason of the service of a relative as a soldier, sailor, marine or member of the Coast Guard, Air Force or Space Force may establish his right thereto by at least two affidavits of disinterested persons showing the service of such relative, his honorable discharge or death in service, and the relationship of the claimant to him; and the assessors may further require such person to be examined by them under oath concerning such facts. The town clerk of the town where the honorable discharge or certified copy thereof and each affidavit is originally presented for record shall record such discharge or certified copy or affidavits thereof in full and shall list the names of such claimants and such service shall be performed by the town clerk without remuneration therefor. Thereafter if any person entitled to such exemption changes his legal residence, the town clerk in the town of former residence and in which such honorable discharge or certified copy thereof or any such affidavit in respect to such person was originally presented for record shall, upon request and payment of a fee by such person to said town of former residence in an amount determined by the town treasurer as necessary to cover the cost of such procedure, prepare and mail to the town in which such person resides, a copy of the record of such discharge or certified copy thereof or affidavits, or he may establish his right to such exemption in the town in which he resides by exhibiting to the town clerk thereof the original discharge or a certified copy thereof or such affidavits. Said clerk shall take therefrom sufficient data to satisfy the exemption requirements of the general statutes and shall record the same and shall note the town where the original complete recording of discharge papers was made. No board of assessors or board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of the town clerk, provided, if any claim for exemption has been allowed by any board of assessors or board of assessment appeals prior to July 1, 1923, the provisions of this section shall not apply to such claim. Each

claim granted prior to July 1, 1923, shall be recorded with those presented subsequent thereto, and a list of such names, alphabetically arranged, shall be furnished the assessors by the town clerk.

Sec. 4. Section 12-94 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

The exemptions granted in sections 12-81, as amended by this act, and 12-82 to soldiers, sailors, marines and members of the Coast Guard, Air Force and Space Force, and their spouses, widows, widowers, fathers and mothers, and to blind or totally disabled persons and their spouses shall first be made in the town in which the person entitled thereto resides, and any person asking such exemption in any other town shall annually make oath before, or forward his or her affidavit to, the assessors of such town, deposing that such exemptions, except the exemption provided in subdivision (55) of section 12-81, if allowed, will not, together with any other exemptions granted under sections 12-81, as amended by this act, and 12-82, exceed the amount of exemption thereby allowed to such person. Such affidavit shall be filed with the assessors within the period the assessors have to complete their duties in the town where the exemption is claimed. The assessors of each town shall annually make a certified list of all persons who are found to be entitled to exemption under the provisions of said sections, which list shall be filed in the town clerk's office, and shall be prima facie evidence that the persons whose names appear thereon and who are not required by law to give annual proof, except as provided in section 12-93, as amended by this act, for persons claiming exemption under subdivision (83) of section 12-81, as amended by this act, are entitled to such exemption as long as they continue to reside in such town; but such assessors may, at any time, require any such person to appear before them for the purpose of furnishing **[**additional**]** evidence that demonstrates such person's entitlement to such exemption, provided **[**,**]** (1) any person who by reason of such person's disability is unable to so appear may furnish such assessors a statement from such person's

attending physician, physician assistant or an advanced practice registered nurse certifying that such person is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessors may deem appropriate, and (2) any person claiming exemption under subdivision (83) of section 12-81, as amended by this act, may furnish documentation from the United States Department of Veterans Affairs certifying that such person is permanently and totally disabled based on a service-connected disability rating of one hundred per cent and is unable to make a personal appearance.

Sec. 5. Section 12-95 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

No individual shall receive any exemption to which such individual is entitled by any one of subdivisions (19), (20), (22), (23), (25), (26), (28) and (83) of section 12-81, as amended by this act, **[**or**]** section 12-82 or sections 8 and 9 of this act until such individual has proved such individual's right to such exemption in accordance with the provisions of sections 12-93, as amended by this act, and 12-94, as amended by this act, together with such further proof as is necessary under the provisions of any of said sections, including any modification by the United States Department of Veterans Affairs of (1) a veteran's disability rating as described in subdivision (20) of section 12-81, as amended by this act, (2) a resident's determination as permanently and totally disabled based on a one hundred per cent disability rating as described in subdivision (83) of section 12-81, as amended by this act, or (3) a resident's determination of having a service-connected total disability based on individual unemployability as described in section 8 of this act. Exemptions so proved by residents shall take effect on the next succeeding assessment day, provided individuals entitled to an exemption under the provisions of subdivision (20) or (83) of section 12-81, as amended by this act, or section 8 of this act may prove such right at any time before the expiration of the time limited by law for the board

of assessment appeals of the town wherein the exemption is claimed to complete its duties and such exemption shall take effect on the assessment day next preceding the date of the proof thereof. For purposes of any tax payable in accordance with the provisions of section 12-71b, any such exemption referred to in this section shall take effect on the first day of January next following the date on which the right to such exemption has been proved.

Sec. 6. Section 12-93a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

(a) Any person entitled to an exemption from property tax in accordance with any provision of subdivisions (19) to (26), inclusive, and (83) of section 12-81, as amended by this act, who is the owner of a residential dwelling on leased land, including any such person who is a sublessee under terms of the lease, shall be entitled to claim such exemption in respect to the assessment of the dwelling for purposes of the property tax, provided (1) the dwelling is such person's principal place of residence, (2) such lease or sublease requires that such person as the lessee or sublessee, whichever is applicable, pay all property taxes related to the dwelling and (3) such lease or sublease is recorded in the land records of the town.

(b) Any person entitled to an exemption from property tax in accordance with the provisions of subdivisions (19) to (26), inclusive, and (83) of section 12-81, as amended by this act, shall be entitled to claim such exemption with respect to the assessment of a motor vehicle that is leased by such person. Notwithstanding the provisions of this chapter, any person claiming the exemption under this section for a leased motor vehicle shall be entitled to a refund of tax paid with respect to such vehicle whether such tax was paid by the lessee or by the lessor pursuant to the terms of the lease. Such refund shall equal the amount of such person's exemption multiplied by the applicable mill rate. Any such person claiming the exemption for a leased vehicle under this subdivision for any assessment year shall, not later than the thirty-first

day of December next following the assessment year during which the tax for such leased vehicle has been paid, file with the assessor or board of assessors, in the town in which such motor vehicle tax has been paid, written application claiming such exemption on a form approved for such purpose by such assessor or board. Upon approving such person's exemption claim, the assessor shall certify the amount of refund to which the applicant is entitled and shall notify the tax collector of such amount. The tax collector shall refer such certification to the board of selectmen in a town or to the corresponding authority in any other municipality. Upon receipt of such certification, the selectmen or such other authority shall draw an order on the Treasurer in favor of such person for the amount of refund so certified. Failure to file such application as prescribed in this subsection with respect to any assessment year shall constitute a waiver of the right to such exemption for such assessment year.

Sec. 7. Section 12-81cc of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

Any person who has established his or her entitlement to a property tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26), (28), **[**or**]** (53) or (83) of section 12-81, as amended by this act, or section 12-81g for a particular assessment year shall be issued a certificate as to such entitlement by the tax assessor of the relevant municipality. Such person shall be entitled to such exemption in any municipality in this state for such assessment year provided a copy of such certificate is provided to the tax assessor of any municipality in which such exemption is claimed and further provided such person would otherwise have been eligible for such exemption in such municipality if he or she had filed for such exemption as provided under the general statutes.

Sec. 8. (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon approval by its legislative body, may provide that, in lieu of the exemption prescribed under subdivision (20) of section 12-81 of the

general statutes, as amended by this act, any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability shall be entitled to an exemption from property tax on (1) that fractional share of a dwelling, including a condominium, as defined in section 47-68a of the general statutes, a unit in a common interest community, as defined in section 47-202 of the general statutes, and a mobile manufactured home, as defined in section 12-63a of the general statutes, (A) that belongs to or is held in trust for such resident, or that is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, and (B) that is occupied by such resident as the resident's primary residence, or (2) lacking such residence, one motor vehicle that belongs to or is held in trust for such resident and is garaged in this state. As used in this subsection, "dwelling" does not include any portion of the unit or structure used by such resident for commercial purposes or from which such resident derives any rental income.

(b) If such resident lacks such property in such resident's name, so much of the property belonging to or held in trust for such resident's spouse, or that is possessed by such resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this section has died, the real property or motor vehicle, as applicable, described in subsection (a) of this section belonging to or held in trust for such deceased resident's surviving spouse, or possessed by such deceased resident's surviving spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would

have been entitled at the time of such resident's death.

(c) No individual entitled to the exemption under this section and under one or more of subdivisions (19), (22), (23), (25) and (26) of section 12-81 of the general statutes, as amended by this act, or section 9 of this act shall receive more than one exemption.

(d) (1) No individual shall receive any exemption to which such individual is entitled under this section until such individual has complied with section 12-95 of the general statutes, as amended by this act, and has submitted proof of such individual's determination by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's determination, such proof shall not be required for any assessment year following that for which the exemption under this section is granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than a service-connected total disability based on individual unemployability, such modification shall be deemed a waiver of the right to the exemption under this section. Any such individual whose determination was modified to other than a service-connected total disability based on individual unemployability may seek the exemption under subdivision (20) or (83) of section 12-81 of the general statutes, as amended by this act, as applicable.

(2) Any individual who has been unable to submit evidence of such determination by the United States Department of Veterans Affairs in the manner required by this section, or who has failed to submit such evidence as provided in section 12-95 of the general statutes, as amended by this act, may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in section 12-95 of the general statutes, as amended by this act, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid. Such abatement or refund may be granted retroactively

to include the assessment day next succeeding the date as of which such individual was entitled to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

(3) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(e) (1) In any municipality that provides the exemption under subsections (a) to (d), inclusive, of this section, such municipality may, upon approval by its legislative body, further provide that, for any individual receiving the exemption under said subsections for a dwelling described in subdivision (1) of subsection (a) of this section, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(2) In any municipality that provides the exemption under subsections (a) to (d), inclusive, of this section, such municipality may, upon approval of its legislative body, further provide that the surviving spouse of any resident of this state who (A) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (B) had been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability, and (C) died prior to October 1, 2025, but after a date to be determined by such legislative body, shall, while such spouse remains a widow or widower, be entitled to the exemption

under this section.

(3) In any municipality that provides the exemption or exemptions under this section, such municipality may, upon approval of its legislative body, limit the total amount of the exemption or exemptions granted under this section to the median assessed valuation of residential real property in such municipality.

Sec. 9. (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon approval by its legislative body, may provide that the surviving spouse, while such person remains a widow or widower, of a person who was killed in action while performing active military duty with the armed forces, as defined in subsection (a) of section 27-103 of the general statutes, which surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax on (1) that fractional share of a dwelling, including a condominium, as defined in section 47-68a of the general statutes, a unit in a common interest community, as defined in section 47-202 of the general statutes, and a mobile manufactured home, as defined in section 12-63a of the general statutes, (A) that belongs to or is held in trust for such surviving spouse, or that is possessed by such a surviving spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, and (B) that is occupied by such surviving spouse as the surviving spouse's primary residence, or (2) lacking such residence, one motor vehicle that belongs to or is held in trust for such surviving spouse and is garaged in this state. As used in this subsection, "dwelling" does not include any portion of the unit or structure used by such surviving spouse for commercial purposes or from which such surviving spouse derives any rental income.

(b) No surviving spouse entitled to the exemption under this section and under one or more of subdivisions (19), (20), (22), (23), (25), (26) and (83) of section 12-81 of the general statutes, as amended by this act, section 12-81ii of the general statutes, as amended by this act, or section 8 of this act shall receive more than one exemption.

(c) (1) A surviving spouse described in subsection (a) of this section who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such surviving spouse submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include at least two affidavits of disinterested persons showing that the deceased person was performing such active military duty, that such deceased person was killed in action while performing such active military duty and the relationship of such deceased person to such surviving spouse, provided the assessor may further require such surviving spouse to be examined by such assessor under oath concerning such facts. Such town clerk shall record each such affidavit in full and shall list the name of such surviving spouse claimant, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of such town clerk. When any such surviving spouse has filed for such exemption and received approval for the first time, such surviving spouse shall be required to file for such exemption biennially thereafter.

(3) The assessor of such municipality shall annually make a certified list of all such surviving spouses who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office, and shall be prima facie evidence that such surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption. Such assessor may, at any time, require any such surviving spouse to appear before such assessor for the purpose of furnishing additional evidence, provided, any such surviving spouse who by reason of disability is unable to so appear may furnish such

assessor a statement from such surviving spouse's attending physician or an advanced practice registered nurse certifying that such surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such surviving spouse may receive such exemption until such surviving spouse has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be necessary under said provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(d) Any such surviving spouse who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each surviving spouse presumed to be qualified pursuant to this subsection.

(e) (1) In any municipality that provides the exemption under subsections (a) to (d) of this section, such municipality may, upon approval by its legislative body, further provide that, for any individual receiving the exemption under said subsections for a dwelling described in subdivision (1) of subsection (a) of this section, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(2) In any municipality that provides the exemption or exemptions under this section, such municipality may, upon approval of its legislative body, limit the total amount of the exemption or exemptions granted under this section to the median assessed valuation of residential real property in such municipality.

Sec. 10. Section 12-81ii of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025*):

(a) (1) Except as provided in subdivision (2) of this subsection, any

municipality, upon approval by its legislative body, may provide that any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces, as defined in subsection (a) of section 27-103, which parent or surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax, provided such parent's or surviving spouse's qualifying income does not exceed (A) the maximum amount applicable to an unmarried person as provided under section 12-81*l*, or (B) an amount established by the municipality, not exceeding the maximum amount under section 12-81*l* by more than twenty-five thousand dollars. The exemption provided for under this section shall be applied to the assessed value of an eligible parent's or surviving spouse's property and, at the municipality's option, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

(2) (A) If both parents of any such child killed in action while performing active military duty with the armed forces are domiciled together, only one such parent shall be entitled to an exemption from property tax provided for under this section.

(B) The exemption provided for under this section shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under section 12-81, as amended by this act. No such eligible parent or surviving spouse entitled to the exemption under this section and under one or more of section 12-81f or 12-81g **[**and this section**]** or section 9 of this act shall receive more than one such exemption.

(b) (1) Any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces and who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such parent or surviving spouse submitting a claim for such exemption shall be required to file an application, on a form prepared

for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include at least two affidavits of disinterested persons showing that the deceased child or person was performing such active military duty, that such deceased child or person was killed in action while performing such active military duty and the relationship of such deceased child to such parent, or such deceased person to such surviving spouse, provided the assessor may further require such parent or surviving spouse to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such parent's or surviving spouse's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such parent or surviving spouse ending immediately prior to the assessment date with respect to which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such parent or surviving spouse claimant, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of such town clerk. When any such parent or surviving spouse has filed for such exemption and received approval for the first time, such parent or surviving spouse shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office, and shall be prima facie evidence that such parents or surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption, subject to the provisions of subsection (c) of this section. Such assessor may, at any time, require any such parent or surviving spouse to appear before such assessor for the

purpose of furnishing additional evidence, provided, any such parent or surviving spouse who by reason of disability is unable to so appear may furnish such assessor a statement from such parent's or surviving spouse's attending physician or an advanced practice registered nurse certifying that such parent or surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such parent or surviving spouse may receive such exemption until such parent or surviving spouse has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be necessary under said provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(c) Any such parent or surviving spouse who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each parent or surviving spouse presumed to be qualified pursuant to this subsection. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under subsection (a) of this section, such parent or surviving spouse shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such parent or surviving spouse has reapplied and again qualified for such exemption. Any such parent or surviving spouse who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken."

This act shall take effect as follows and shall amend the following sections:

Section 1	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-81(83)
Sec. 2	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-81(20)
Sec. 3	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-93
Sec. 4	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-94
Sec. 5	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-95
Sec. 6	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-93a
Sec. 7	*October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*	12-81cc
Sec. 8	*October 1, 2025*	New section
Sec. 9	*October 1, 2025*	New section
Sec. 10	*October 1, 2025*	12-81ii