



General Assembly

January Session, 2015

Committee Bill No. 5334

LCO No. 4436



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT PROVIDING PROPERTY TAX RELIEF TO VETERANS.

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

1 Section 1. Subdivisions (19) to (21), inclusive, of section 12-81 of the
2 general statutes are repealed and the following is substituted in lieu
3 thereof (*Effective October 1, 2015, and applicable to assessment years*
4 *commencing on or after October 1, 2015*):

5 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,
6 property [to the amount of one thousand dollars belonging] to the
7 extent of ten per cent of its assessed value that belongs to, or is held in
8 trust for, (A) any resident of this state who [(a)] is a veteran of the
9 armed forces in service in time of war, [(b)] (B) any resident of this
10 state who was a citizen of the United States at the time of his or her
11 enlistment and who was in the military or naval service of a
12 government allied or associated with that of the United States during
13 the Second World War and received an honorable discharge
14 therefrom, [(c)] (C) any resident of this state who served during the
15 Second World War as a member of any armed force of any
16 government signatory to the United Nations Declaration of January 1,

17 1942, and participated in armed conflict with an enemy of the United
18 States and who has been a citizen of the United States for at least ten
19 years and presents satisfactory evidence of such service, [(d)] (D) any
20 resident of this state who served as a member of the crew of a
21 merchant vessel during the Second World War and is qualified with
22 respect to such service as a member of the group known as the
23 "American Merchant Marine in ocean-going service during the period
24 of armed conflict, December 7, 1941, to August 15, 1945", members of
25 which are deemed to be eligible for certain veterans benefits under a
26 determination in the United States Department of Defense, as recorded
27 in the Federal Register of February 1, 1988, provided such resident has
28 received an armed forces discharge certificate from the Department of
29 Defense on the basis of such service, [(e)] (E) any member of the armed
30 forces who was in service in time of war and is still in the service and
31 by reason of continuous service has not as yet received a discharge,
32 [(f)] (F) any person who is retired from the armed forces after thirty
33 years of service because [he] such person has reached the age limit
34 prescribed by law or because [he] such person suffers from mental or
35 physical disability, or [(g)] (G) any person who is serving in the armed
36 services in time of war; or lacking said amount of property in his or her
37 own name, so much of the property belonging to, or held in trust for,
38 [his] such person's spouse, who is domiciled with him or her, as is
39 necessary to equal said amount. For the purposes of this subdivision,
40 "veteran", "armed forces" and "service in time of war" have the same
41 meaning as in section 27-103;

42 (20) Subject to the provisions hereinafter stated, property [not
43 exceeding three thousand dollars in amount shall be exempt from
44 taxation, which property belongs to, or is] belonging to, or held in trust
45 for, any resident of this state who [has served, or] is a veteran, as
46 defined in subsection (a) of section 27-103, or is serving [,] in the
47 [Army, Navy, Marine Corps, Coast Guard or Air Force of the United
48 States and (1)] armed forces, as defined in section 27-103, and has a
49 disability rating by the [Veterans' Administration of the] United States
50 Department of Veterans Affairs amounting to ten per cent or more [of

51 total disability, provided such exemption shall be fifteen hundred
52 dollars in any case in which such rating is between ten per cent and
53 twenty-five per cent; two thousand dollars in any case in which such
54 rating is more than twenty-five per cent but not more than fifty per
55 cent; twenty-five hundred dollars in any case in which such rating is
56 more than fifty per cent but not more than seventy-five per cent; and
57 three thousand dollars in any case in which such person has attained
58 sixty-five years of age or such rating is more than seventy-five per
59 cent; or (2)] shall be exempt from taxation as follows: (A) Fifteen per
60 cent of the assessed value of such property if such disability rating is at
61 least ten per cent but not more than twenty-five per cent; (B) twenty
62 per cent of the assessed value of such property if such disability rating
63 is more than twenty-five per cent but not more than fifty per cent; (C)
64 twenty-five per cent of the assessed value of such property if such
65 disability rating is more than fifty per cent but not more than seventy-
66 five per cent; and (D) thirty per cent of the assessed value of such
67 property if (i) such disability rating is more than seventy-five per cent,
68 (ii) such person has attained sixty-five years of age, or (iii) such person
69 is receiving a pension, annuity or compensation from the United States
70 because of the loss in service of a leg or arm or that which is
71 considered by the rules of the United States Pension Office or the
72 Bureau of War Risk Insurance the equivalent of such loss. If such
73 veteran or member of the armed forces lacks such [amount of]
74 property in his or her name, so much of the property belonging to, or
75 held in trust for, his or her spouse, who is domiciled with him or her,
76 [as is necessary to equal such amount] shall also be so exempt. When
77 any veteran or member of the armed forces entitled to an exemption
78 under the provisions of this section has died, property belonging to, or
79 held in trust for, his or her surviving spouse, while such spouse
80 remains a widow or widower, or belonging to or held in trust for his or
81 her minor children during their minority, or both, while they are
82 residents of this state, shall be exempt in the same [aggregate amount]
83 percentage as that to which the disabled veteran or member of the
84 armed forces was or would have been entitled at the time of his or her

85 death. No individual entitled to exemption under this subdivision and
86 under one or more of subdivisions (19), (22), (23), (25) and (26) of this
87 section shall receive more than one exemption. No individual shall
88 receive any exemption to which he or she is entitled under this
89 subdivision until he or she has complied with section 12-95 and has
90 submitted proof of his or her disability rating, as determined by the
91 [Veterans' Administration of the] United States Department of
92 Veterans Affairs, to the assessor of the town in which the exemption is
93 sought. If there is no change to an individual's disability rating, such
94 proof shall not be required for any assessment year following that for
95 which the exemption under this subdivision is granted initially. If the
96 [Veterans' Administration of the] United States Department of
97 Veterans Affairs modifies [a veteran's] the disability rating of a veteran
98 or member of the armed forces, such modification shall be deemed a
99 waiver of the right to such exemption until proof of disability rating is
100 submitted to the assessor and the right to such exemption is
101 established as required initially. Any person who has been unable to
102 submit evidence of disability rating in the manner required by this
103 subdivision, or who has failed to submit such evidence as provided in
104 section 12-95, may, when he or she obtains such evidence, make
105 application to the collector of taxes within one year after he or she
106 obtains such proof or within one year after the expiration of the time
107 limited in section 12-95, as the case may be, for abatement in case the
108 tax has not been paid, or for refund in case the whole tax has been
109 paid, of such part or the whole of such tax as represents the service
110 exemption. Such abatement or refund may be granted retroactively to
111 include the assessment day next succeeding the date as of which such
112 person was entitled to such disability rating as determined by the
113 [Veterans' Administration of the] United States Department of
114 Veterans Affairs, but in no case shall any abatement or refund be made
115 for a period greater than three years. The collector shall, after
116 examination of such application, refer the same, with his or her
117 recommendations thereon, to the board of selectmen of a town or to
118 the corresponding authority of any other municipality, and shall

119 certify to the amount of abatement or refund to which the applicant is
120 entitled. Upon receipt of such application and certification, the
121 selectmen or other duly constituted authority shall, in case the tax has
122 not been paid, issue a certificate of abatement or, in case the whole tax
123 has been paid, draw an order upon the treasurer in favor of such
124 applicant for the amount without interest which represents the service
125 exemption. Any action so taken by such selectmen or other authority
126 shall be a matter of record and the tax collector shall be notified in
127 writing of such action;

128 (21) (A) The dwelling house, and the lot whereupon the same is
129 erected, belonging to or held in trust for any person who is a citizen
130 and resident of this state, occupied as such person's domicile, shall be
131 exempt from local property taxation to the extent of ten thousand
132 dollars of its assessed valuation or, lacking said amount in property in
133 such person's own name, so much of the property belonging to, or held
134 in trust for, such person's spouse, who is domiciled with such person,
135 as is necessary to equal said amount, if such person is a veteran, [who
136 served in the Army, Navy, Marine Corps, Coast Guard or Air Force of
137 the United States] as defined in subsection (a) of section 27-103, and
138 has been declared by the United States [Veterans' Administration]
139 Department of Veterans Affairs or its successors to have a service-
140 connected disability from paraplegia or osteochondritis resulting in
141 permanent loss of the use of both legs or permanent paralysis of both
142 legs and lower parts of the body; or from hemiplegia and has
143 permanent paralysis of one leg and one arm or either side of the body
144 resulting from injury to the spinal cord, skeletal structure or brain or
145 from disease of the spinal cord not resulting from any form of syphilis;
146 or from total blindness as defined in section 12-92; or from the
147 amputation of both arms, both legs, both hands or both feet, or the
148 combination of a hand and a foot; sustained through enemy action, or
149 resulting from accident occurring or disease contracted in such active
150 service. Nothing in this subdivision shall be construed to include
151 paraplegia or hemiplegia resulting from locomotor ataxia or other
152 forms of syphilis of the central nervous system, or from chronic

153 alcoholism, or to include other forms of disease resulting from the
154 veteran's own misconduct which may produce signs and symptoms
155 similar to those resulting from paraplegia, osteochondritis or
156 hemiplegia. The loss of the use of one arm or one leg because of service
157 related injuries specified in this subdivision shall qualify a veteran for
158 a property tax exemption in the same manner as hereinabove,
159 provided such exemption shall be for five thousand dollars;

160 (B) The exemption provided for in this subdivision shall be in
161 addition to any other exemption of such person's real and personal
162 property allowed by law, but no taxpayer shall be allowed more than
163 one exemption under this subdivision. No person shall be entitled to
164 receive any exemption under this subdivision until such person has
165 satisfied the requirements of subdivision (20) of this section. The
166 surviving spouse of any such person who at the time of such person's
167 death was entitled to and had the exemption provided under this
168 subdivision shall be entitled to the same exemption, (i) while such
169 spouse remains a widow or widower, or (ii) upon the termination of
170 any subsequent marriage of such spouse by dissolution, annulment or
171 death and while a resident of this state, for the time that such person is
172 the legal owner of and actually occupies a dwelling house and
173 premises intended to be exempted hereunder. When the property
174 which is the subject of the claim for exemption provided for in this
175 subdivision is greater than a single family house, the assessor shall
176 aggregate the assessment on the lot and building and allow an
177 exemption of that percentage of the aggregate assessment which the
178 value of the portion of the building occupied by the claimant bears to
179 the value of the entire building;

180 (C) Subject to the approval of the legislative body of the
181 municipality, the dwelling house and the lot whereupon the same is
182 erected, belonging to or held in trust for any citizen and resident of this
183 state, occupied as such person's domicile shall be fully exempt from
184 local property taxation, if such person is a veteran, [who served in the
185 Army, Navy, Marine Corps, Coast Guard or Air Force of the United

186 States] as defined in subsection (a) of section 27-103, and has received
187 financial assistance for specially adapted housing under the provisions
188 of Section 801 of Title 38 of the United States Code and has applied
189 such assistance toward the acquisition or modification of such
190 dwelling house. The same exemption may also be allowed on such
191 housing units owned by the surviving spouse of such veteran (i) while
192 such spouse remains a widow or widower, or (ii) upon the termination
193 of any subsequent marriage of such spouse by dissolution, annulment
194 or death, or by such veteran and spouse while occupying such
195 premises as a residence;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-81(19) to (21)

Statement of Purpose:

To increase property tax relief to veterans.

[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.]

Co-Sponsors: REP. YACCARINO, 87th Dist.; REP. NICASTRO, 79th Dist.
REP. ADINOLFI, 103rd Dist.

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