

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 22-34—sHB 5367

Veterans' Affairs Committee

AN ACT CONCERNING MOTOR VEHICLE MARKER PLATES FOR CERTAIN VETERANS AND SERVICE MEMBERS, MUNICIPAL VETERANS SERVICES, VETERANS-RELATED PROPERTY TAX RELIEF AND TECHNICAL REVISIONS TO VETERANS' AND MILITARY AFFAIRS STATUTES

SUMMARY: This act establishes a new local option property tax exemption for income-qualifying veterans' primary residences. A municipality may adopt the exemption by a vote of its legislative body (or board of selectman if the legislative body is a town meeting). The exemption (1) is available to veterans with up to \$50,100 in federal adjusted gross income and (2) equals 10% of the assessed value of a dwelling the veteran owns and uses as a primary residence. Under the act, a "veteran" is anyone honorably discharged, released under honorable conditions, or released with an other than honorable discharge, based on a qualifying condition, from active service in the armed forces (see BACKGROUND).

The act also:

1. explicitly codifies, for the purposes of the state's "period of war" definition, service in Afghanistan (October 24, 2001, to August 30, 2021) and Iraq (March 19, 2003, to December 31, 2011, or June 1, 2014, to December 9, 2021) and allows the motor vehicles commissioner to provide special registration marker plates to certain individuals who served while engaged in a combat or combat support role in these conflicts (§§ 1 & 2);
2. establishes a task force to evaluate state property tax relief for veterans and make recommendations about whether there should be tax relief adjustments (§ 31);
3. requires the Office of Policy and Management secretary, jointly with the veterans affairs commissioner, to annually provide a written notice to municipalities and veterans' organizations informing them about the property tax exemptions that a municipality may choose to approve for veterans, veterans' relatives or spouses, or people killed in action while on active military duty with the armed forces (§ 34);
4. requires the veterans affairs commissioner to submit to the Veterans' Affairs Committee, by September 1, 2022, recommendations for improving municipal veterans' representatives to ensure that the services they provide are consistent, effective, and efficient (see BACKGROUND) (§ 32); and
5. makes numerous technical changes (§§ 1-30).

EFFECTIVE DATE: October 1, 2022, except the property tax task force and municipal veterans' representative provisions are effective upon passage.

§ 33 — PROPERTY TAX EXEMPTION ADMINISTRATION

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The act authorizes a new income-based, local option property tax exemption for veterans that applies in addition to existing state-mandated and local option veterans exemptions (e.g., the basic veterans exemption (CGS § 12-81(19)), disabled veterans exemptions (CGS § 12-81(20) & (21)), and income-based veterans exemptions (CGS § 12-81g). In municipalities that opt to establish the exemption, veterans may not receive it until they prove their right to it consistent with the act. Once proven, the exemption takes effect on the next succeeding assessment day.

Application

The act requires a veteran claiming the exemption to notify the town clerk in the municipality where his or her primary residence is located. Veterans must apply, on a form prepared by the municipal assessor, by the assessment date for which they are claiming the exemption (i.e., by October 1 of the respective assessment year). The application must include either (1) a certified copy of the veteran's military discharge document or (2) in its absence, at least two affidavits from disinterested individuals showing the applicant is a veteran (the assessor may additionally require that the applicant be examined under oath about the facts in the affidavits). It must also include the veteran's federal income tax return for the preceding tax year or, if one is not filed, other evidence the assessor requires.

Under the act, a town clerk must record the discharge documents or affidavits in full, list the veteran's name, and do so without payment. The act prohibits assessors, boards of assessment appeals, and other officials from allowing claims for this exemption unless the required documents are filed with the clerk. Veterans who are approved for the exemption must file for the exemption every two years.

List of Qualifying Veterans

Municipal assessors must annually create a certified list of all veterans who are found to qualify for the exemption. The list must be filed in the clerk's office and is prima facie evidence that a veteran is entitled to the exemption, so long as he or she continues to use the dwelling as his or her primary residence.

Additional Evidence and Personal Appearance

At any time, an assessor may require a veteran to appear before him or her to provide additional evidence. But a veteran who is unable to do so because of total disability may give the assessor (1) a statement from his or her physician or nurse practitioner certifying that the veteran is totally disabled and cannot make a personal appearance and (2) other evidence of total disability that the assessor deems appropriate.

Presumption of Eligibility

Under the act, veterans who applied and were approved for the exemption in

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one year are presumed to also qualify in the following year. During that year, the assessor must give the veteran written notice of the presumed qualification. If the veteran's income exceeds \$50,100, the veteran (1) must notify the assessor by the next filing date for the exemption and (2) must be denied the exemption until he or she has reapplied and requalified. Veterans who fail to notify assessors about their disqualification must repay the municipality for the property tax loss related to the improperly taken exemption.

§ 31 — VETERANS' PROPERTY TAX TASK FORCE

Purpose

The act establishes an eight-member task force to (1) evaluate state property tax exemptions, abatements, and other relief for veterans; (2) make recommendations on whether there should be adjustments to the relief for it to align more effectively with the intent of the relief when it was enacted; and (3) create a list of Connecticut municipalities with local property tax relief and the type of relief available in each.

The task force must report its findings and recommendations to the Veterans' Affairs and Planning and Development committees by January 1, 2023.

Membership and Appointments

Under the act, the task force members must be appointed as follows: two each by the House speaker and the Senate president pro tempore, and one each by the House and Senate majority and minority leaders. Members can be legislators. Initial appointments must be made by June 16, 2022, and any vacancy must be filled by the appointing authority.

Administration

The act requires the House speaker and Senate president pro tempore to select the task force's chairpersons from among its membership. The chairpersons must schedule the first meeting, which must be held by July 16, 2022.

The Veterans' Affairs Committee's administrative staff must serve as the task force's administrative staff. The task force ends when it submits its report to the legislature or January 1, 2023, whichever is later.

BACKGROUND

Qualifying Condition

By law, a "veteran" is anyone who was honorably discharged, released under honorable conditions, or released with an other than honorable discharge based on a qualifying condition from active service in the armed forces. A "qualifying condition" is a diagnosis of post-traumatic stress disorder or traumatic brain injury, a disclosed military sexual trauma, or a determination that sexual orientation,

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gender identity, or gender expression was more likely than not the primary reason for the other than honorable discharge (CGS § 27-103).

Municipal Veterans' Representatives

The law requires a municipality to designate a municipal employee or a volunteer to serve as its municipal veterans' representative if it does not have its own local veterans' advisory committee or otherwise fund a veterans' service officer. Under the law, these representatives have the same duties as a local veterans' advisory committee, which may include, among other things, coordinating the activities of public and private facilities concerned with veteran reemployment, education, rehabilitation, and adjustment to peacetime living (CGS § 27-135).