



General Assembly

Amendment

February Session, 2022

LCO No. 5347



Offered by:

REP. BOYD, 50th Dist.

REP. NAPOLI, 73rd Dist.

To: Subst. House Bill No. 5367

File No. 170

Cal. No. 161

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

1 Strike section 31 in its entirety and substitute the following in lieu
2 thereof:

3 "Sec. 31. (*Effective from passage*) (a) There is established a task force to
4 (1) evaluate state property tax exemptions, abatements and other relief
5 granted to veterans, (2) make recommendations concerning whether
6 any such state veterans property tax relief should be adjusted to more
7 effectively align with the intent, at the time of enactment, for such relief,
8 and (3) create a list of municipalities in the state that have enacted local
9 veterans property tax relief and specify the nature of such relief in each
10 such municipality.

11 (b) The task force shall consist of the following members:

12 (1) Two appointed by the speaker of the House of Representatives;

- 13 (2) Two appointed by the president pro tempore of the Senate;
- 14 (3) One appointed by the majority leader of the House of
15 Representatives;
- 16 (4) One appointed by the majority leader of the Senate;
- 17 (5) One appointed by the minority leader of the House of
18 Representatives; and
- 19 (6) One appointed by the minority leader of the Senate.
- 20 (c) Any member of the task force appointed under subdivision (1),
21 (2), (3), (4), (5) or (6) of subsection (b) of this section may be a member
22 of the General Assembly.
- 23 (d) All initial appointments to the task force shall be made not later
24 than thirty days after the effective date of this section. Any vacancy shall
25 be filled by the appointing authority.
- 26 (e) The speaker of the House of Representatives and the president pro
27 tempore of the Senate shall select the chairpersons of the task force from
28 among the members of the task force. Such chairpersons shall schedule
29 the first meeting of the task force, which shall be held not later than sixty
30 days after the effective date of this section.
- 31 (f) The administrative staff of the joint standing committee of the
32 General Assembly having cognizance of matters relating to military and
33 veterans' affairs shall serve as administrative staff of the task force.
- 34 (g) Not later than January 1, 2023, the task force shall submit a report
35 on its findings and recommendations to the joint standing committee of
36 the General Assembly having cognizance of matters relating to military
37 and veterans' affairs and planning and development, in accordance with
38 the provisions of section 11-4a of the general statutes. The task force
39 shall terminate on the date that it submits such report or January 1, 2023,
40 whichever is later."

41 After the last section, add the following and renumber sections and
42 internal references accordingly:

43 "Sec. 501. (NEW) (*Effective October 1, 2022*) (a) Any municipality, by
44 vote of its legislative body or, in a municipality where the legislative
45 body is a town meeting, by vote of the board of selectmen, may provide
46 that any veteran, as defined in section 27-103 of the general statutes, as
47 amended by this act, whose federal adjusted gross income is fifty
48 thousand one hundred dollars or less shall be entitled to an exemption
49 from the tax imposed under chapter 203 of the general statutes on any
50 dwelling owned and occupied by such veteran as such veteran's
51 primary residence, in an amount equal to ten per cent of the assessed
52 value of such primary residence.

53 (b) (1) Any veteran who claims an exemption under subsection (a) of
54 this section shall give notice to the town clerk of the municipality in
55 which such primary residence is located that such veteran is entitled to
56 such exemption.

57 (2) Any veteran submitting a claim for such exemption shall file an
58 application, on a form prepared by the assessor of the municipality in
59 which such primary residence is located, not later than the assessment
60 date with respect to which such exemption is claimed, which
61 application shall include (A) (i) a certified copy of such veteran's
62 military discharge document, as defined in section 1-219 of the general
63 statutes, as amended by this act, or (ii) in the absence of such certified
64 copy, at least two affidavits of disinterested individuals showing that
65 the claimant is a veteran, provided the assessor may further require such
66 claimant to be examined by such assessor under oath concerning the
67 facts contained in such affidavits, and (B) a copy of such veteran's
68 federal income tax return or, in the event such a return is not filed, such
69 evidence as may be required by the assessor, for the tax year of such
70 veteran ending immediately prior to the assessment date with respect
71 to which such exemption is claimed. The town clerk of the municipality
72 in which such primary residence is located shall record the certified
73 copy or affidavits submitted pursuant to subparagraph (A) of this

74 subdivision in full and shall list the name of such veteran, and such
75 service shall be performed by such town clerk without remuneration.
76 No assessor, board of assessment appeals or other official shall allow
77 any such claim for exemption unless the certified copy or affidavits
78 specified in this subsection have been filed with the office of the town
79 clerk. Any veteran who has submitted a claim for such exemption and
80 received approval for the first time shall file for such exemption
81 biennially thereafter, subject to the provisions of subdivision (3) of this
82 subsection.

83 (3) The assessor of such municipality shall annually make a certified
84 list of all such veterans who are found to be entitled to an exemption
85 under the provisions of this section, which list shall be filed in the town
86 clerk's office and shall be prima facie evidence that any veteran whose
87 name appears on such list is entitled to such exemption, subject to the
88 provisions of subsection (c) of this section, as long as such veteran
89 continues to own and occupy the dwelling as such veteran's primary
90 residence. Such assessor may, at any time, require such veteran to
91 appear before such assessor for the purpose of furnishing additional
92 evidence, except that any veteran who, by reason of total disability, is
93 unable to so appear may furnish such assessor (A) a statement from such
94 veteran's attending physician or advanced practice registered nurse,
95 certifying that such veteran is totally disabled and unable to make a
96 personal appearance, and (B) such other evidence of total disability as
97 such assessor may deem appropriate.

98 (4) No veteran may receive an exemption under this section until
99 such veteran has proven such veteran's right to such exemption in
100 accordance with the provisions of this section, together with such
101 further proof as may be required under such provisions. Exemptions so
102 proven shall take effect on the next succeeding assessment day.

103 (c) Any veteran who has submitted an application and been
104 approved in any year for the exemption provided in subsection (a) of
105 this section shall, in the assessment year immediately following
106 approval, be presumed to qualify for such exemption. During the year

107 immediately following such approval, the assessor shall notify, in
108 writing, such veteran presumed to be qualified pursuant to this
109 subsection. If any such veteran has qualifying income in excess of the
110 maximum allowed under subsection (a) of this section, such veteran
111 shall notify the assessor on or before the next filing date of such
112 exemption and shall be denied such exemption for the assessment year
113 immediately following and for any subsequent year until such veteran
114 has reapplied and again qualified for such exemption. Any such veteran
115 who fails to notify the assessor of such disqualification shall make
116 payment to the municipality in the amount of property tax loss related
117 to such exemption improperly taken.

118 Sec. 502. Section 12-2b of the general statutes is repealed and the
119 following is substituted in lieu thereof (*Effective October 1, 2022*):

120 The Secretary of the Office of Policy and Management shall:

121 (1) In consultation with the Commissioner of Agriculture, develop
122 schedules of unit prices for property classified under sections 12-107a to
123 12-107e, inclusive, update such schedules by October 1, 1990, and every
124 five years thereafter, and make such data, studies and schedules
125 available to municipalities and the public;

126 (2) [develop] Develop regulations setting forth standards and tests
127 for: Certifying revaluation companies and their employees, which
128 regulations shall ensure that a revaluation company is competent in
129 appraising and valuing property, certifying revaluation companies and
130 their employees, requiring that a certified employee supervise all
131 valuations performed by a revaluation company for municipalities,
132 maintaining lists of certified revaluation companies and upon request,
133 advising municipalities in drafting contracts with revaluation
134 companies, and conducting investigations and withdrawing the
135 certification of any revaluation company or employee found not to be
136 conforming to such regulations. The regulations shall provide for the
137 imposition of a fee payable to a testing service designated by the
138 secretary to administer certification examinations; [and]

139 (3) [by] By himself, or by an agent whom he may appoint, inquire if
 140 all property taxes [which] that are due and collectible by each town or
 141 city not consolidated with a town, are in fact collected and paid to the
 142 treasurer thereof in the manner prescribed by law, and if accounts and
 143 records of the tax collectors and treasurers of such entities are adequate
 144 and properly kept. The secretary may hold meetings, conferences or
 145 schools for assessors, tax collectors or municipal finance officers; and

146 (4) Provide jointly with the Commissioner of Veterans Affairs a
 147 written notice annually to municipalities and veterans' organizations of
 148 the property tax exemptions that a municipality may opt to approve
 149 under chapter 203 for veterans, veterans' relatives or spouses or persons
 150 killed in action while performing active military duty with the armed
 151 forces."

This act shall take effect as follows and shall amend the following sections:		
Sec. 31	<i>from passage</i>	New section
Sec. 501	<i>October 1, 2022</i>	New section
Sec. 502	<i>October 1, 2022</i>	12-2b