

## **VETERANS' EXEMPTIONS**



### **Certificate of Entitlement-portability of exemption**

1. Any person who has established a right to a veteran's property tax exemption may receive from the relevant municipality a certificate of entitlement.
2. The certificate is to be provided to the Assessor in the municipality in which an exemption is claimed.
3. Please refer to the Active Duty & Honorably Discharged Veterans-Resident Requirements to establish your exemption.

### **Active Duty-Exemptions Owned or Leased**

Form: Application For A Motor Vehicle Property Tax Exemption For Active Military Duty Serviceperson On The Assessment Date. One passenger vehicle per active duty service-person is exempt with application.

Filing Deadline: Filing is to be not later than December 31<sup>st</sup> following the date the property tax is due.

### **Supplemental Motor Vehicle**

Veteran's exemptions established by September 30<sup>th</sup> may be applied to a January supplemental motor vehicle bill.

### **Copies of Discharge Records (DD-214)**

Contact the National Archives and Records Administration for discharge records.

Online: <https://www.archives.gov/veterans/military-service-records>

Phone: 1-866-272-6272

Mail: The National Archives and Records Admin.

8601 Adelphi Road

College Park, MD 20740-6001

## **Connecticut General Statutes – References**

- §12-81(19), (20), (22), (23), (24), (25), (26), (27), (28), (53) Veterans Exemptions
- §12-81cc. Portability of certain veterans' property tax exemptions
- §12-85. Veterans' exemptions, residence and record ownership requirements
- §12-93. Veterans' exemptions; proof of claim
- §12-93a. Residential dwelling on leased land
- §12-94. Exemptions of servicemen, veterans and their relatives...where made
- §12-95. Exemptions only on submission of evidence
- §12-128. Refund of tax erroneously collected from veterans and relatives
- §27-103. Definitions, as amended by P.A. 09-117

## **Federal Soldiers & Sailors Relief Act – Non Resident**

This Act provides for a non-resident service person and spouse, as a result of military orders, stationed in Connecticut on October 1<sup>st</sup> to be exempt from personal property listed in the service person's/spouse's name. Contact your legal service officer for an affidavit or your town Assessor's office. Annual filing is required.

## **Veterans' Exemptions**

### **Active Duty & Discharged Veterans-Residents**

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#### **Requirements:**

1. Veteran's honorable discharge on file with the Town Clerk by September 30<sup>th</sup>
2. Resident of Waterford by the October 1<sup>st</sup> assessment date. (see Certificate of Entitlement)
3. Active duty service or has served in the Air Force, Army, Navy, Marine Corp, and activated National Guard. National Guard activated by an act of Congress or when serving for homeland security.
4. Service of 90 days or more (see Dates of War and Disabled Veterans);, or
5. Service in a combat or combat support role lasting less than 90 days
  - a.) Awarded the expeditionary medal
  - b.) Service for the duration of the campaign - (Lebanon)
6. Veterans with other than honorable discharge having a qualifying condition, which means a diagnosis of PTSD or traumatic brain injury, or a military sexual trauma experience. Proof must be submitted from the US Dept. of Veteran Affairs.
7. Surviving spouse\*/parent may continue the exemption. \*as long as they do not remarry.
8. Active Duty – Veteran's letter stating active duty status, filed by September 30<sup>th</sup>, with town clerk annually

Exemption is in the amount of **\$1,000**

## **Disabled Veterans**

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Submit a copy of the Veteran's Disability Rating from Veteran's Administration.

Disabled veterans that have established their eligibility for exemption are no longer required to file annually unless there is a change in the percentage of disability:

Disability Rating: as amended by P.A. 19-171

Percentage:      Exemption:

10% - 25%	\$2,000
26% - 50%	\$2,500
51% - 75%	\$3,000
76% - 100%	\$3,500
Age 65 and over	\$3,500

Service connected exemptions vary on severity of disability.

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## **Additional Veteran's Exemption**

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Once qualified for a veteran's exemption a veteran is automatically entitled to an additional exemption amount of half of the present exemption entitlement. For example, if a veteran is qualified for a \$1,000 exemption, an additional \$500 exemption is automatically granted for a total veterans' exemption amount of \$1,500.

In addition, the additional veteran's exemption is double the exemption if the veteran meets state-mandated income qualifications. Income limits included adjusted gross income (including social security payments) and range from \$46,300 for a single person to \$56,500 for a married couple. State income limits change annually.

100% V.A. determined Disabled veterans income limit range is \$18,000 for single applicants and \$21,000 for married applicants (adjusted gross income only, Social Security Income is not considered). \*\*Biennial application is required to receive the income based additional veterans exemption.

## **Dates of wars military campaigns, and operations under §27-103 \*\*See Attached For a Complete Listing**

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## **Local Option Veteran's Exemption**

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Waterford residents that are qualified for a veteran's exemption (see above filing requirements for the basic veteran's exemption) may also apply for a local option income-based veteran's exemption in the amount of **\$10,000**. A biennial application between the dates of February 1<sup>st</sup> and October 31<sup>st</sup> is required along with proof of qualifying income (adjusted gross income plus Social Security, tax exempt interest & pension) \*Veteran's pensions or disability payments must be included. Income limits are \$71,300 for a single person and \$81,500 for a married couple.

### **Local Option Gold Star Exemption**

In accordance with Public Act 17-65, 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 CGS §27-103, which parent or surviving spouse is a resident of the Town of Waterford, shall be entitled to an exemption of **\$20,000**, applicable to the assessed value of property within the town and subject to taxation, provided such parent's or surviving spouses' qualifying income does not exceed by more than \$25,000 the maximum amount applicable to an unmarried person as provided under CGS §12-811.

To qualify the surviving spouse or parent must

- a.) Provide the assessor with two notarized affidavits of disinterested persons showing that (1) the deceased child or person was performing such active duty military duty, and (2) the relationship of such deceased child to such parent or such deceased person to such surviving spouse.
- b.) Record both affidavits with the town clerk's office
- c.) File an income based affidavit biennially with the Assessor's office

Waterford Veteran's Service Coordinator - Dani Gorman (860) 444-5839 email: [dgorman@waterfordct.org](mailto:dgorman@waterfordct.org).