PROPERTY TAX EXEMPTION FOR VETERANS WITH A P & T DISABILITY RATING

Includes changes made per Public Act 26-114, Approved by Governor, 6/4/2026.

CGS §12-81(83). Property of veterans permanently and totally disabled based on one hundred per cent disability rating.

(A) (i) That fractional share of a dwelling, including a condominium, as defined in section 47-68a, a unit in a common interest community, as defined in section 47-202, 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 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 in such resident's name, the dwelling or motor vehicle, as applicable, 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 or motor vehicle, as applicable, 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 12-81pp and 12-81qq 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, 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, may, when such individual obtains such evidence, make application to the assessor 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 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) *[omitted. Discusses refund process].*

(E), (F) and (G): [Omitted. Discusses municipal options, none of which have been adopted by Willington]

CGS §12-85. Veterans' exemptions, residence and record ownership requirements. The words "any resident of this state", when used in any section of the general statutes as applied to the eligibility of veterans or their relatives for tax exemption, mean a resident on the date of assessment of the property concerning which exemption is claimed, and record ownership of the property in question by husband or wife, or other claimant, on the date of assessment shall be held necessary to the exemption of all or any part of the ensuing tax.

CGS §12-89. Assessors or boards of assessors to determine exemptions. (a) The assessor or board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements and applications filed pursuant to sections 12-81 and 12-87 and determine what part, if any, of the property claimed to be exempt is in fact exempt. The assessor or board of assessors shall place a valuation upon any such property found to be taxable. *[Omitted: Rest of section (a) and all of sections (b) and (c) having to do with appeal if an exemption is denied, in whole or in part].*

CGS §12-93. Veterans' exemptions; proof of claim. 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 (1) an honorable discharge, (2) a general discharge under honorable conditions, or (3) an other than honorable discharge based on a qualifying condition, as defined in section 27-103, or a certified copy of any such discharge, from such service or, in the absence of such discharge or copy *[Omitted: proving entitlement if still serving].*

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 (A) 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 (B) 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 *[Omitted. Rest of section proving entitlement of relative and portability of affidavits filed with town clerk].*

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.

CGS §12-94. Exemptions of servicemembers, veterans and their relatives, blind and totally disabled persons, where made. List, exemptions. The exemptions granted in sections 12-81 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 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, for persons claiming exemption under subdivision (83) of section 12-81, 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 evidence that demonstrates such person's entitlement to such exemption. *[Omitted. For disabled persons unable to physically appear].*

CGS §12-95. Exemption only on submission of evidence. 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 or section 12-81pp, 12-81qq or 12-82 until such individual has proved such individual's right to such exemption in accordance with the provisions of sections 12-93 and 12-94, 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, (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, or (3) a resident's determination of having a service-connected total disability based on individual unemployability as described in section 12-81pp. 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 or section 12-81pp 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.

CGS §12-81cc. Portability of certain veterans' property tax exemptions. Any person who has established his or her entitlement to a property tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26), (28), (53) or (83) of section 12-81 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.

FORM D-2
(10.1.2025)
CGS 12-93

PERMANENTLY AND TOTALLY DISABLED VETERAN
100% SERVICE-CONNECTED DISABILITY RATING
TAX EXEMPTION

Application is due annually not later than January 1st
Submit application and required documentation to your local municipal Assessor's office

I hereby apply for tax exemption as provided for in Connecticut General Statute Section 12-81(83):

NAME (Last) (First) (Middle Initial)	BIRTHDATE	❑ SOCIAL SECURITY # or ❑ DEPT OF DEFENSE #

ADDRESS (No., Street, Municipality) (State) (Zip Code)	APPLICANT'S TELEPHONE #

Must check applicable boxes and provide acceptable documentation:

❑ I am a resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States;

❑ I am a resident of this state and the spouse, widow, widower, or child of deceased veteran held in trust of a Veteran who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States;

❑ Proof of eligibility: Attach copy of determination 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 (100%).

CERTIFICATION

I CERTIFY UNDER THE PENALTIES OF FALSE STATEMENT THAT I MEET THE REQUIREMENTS OF CONNECTICUT GENERAL STATUTE Sec. 12-81(83) AND AM ENTITLED TO THE TAX EXEMPTION PROVIDED FOR THEREIN. I HAVE NOT SUBMITTED, AND WILL NOT SUBMIT, A CLAIM FOR THIS EXEMPTION IN ANY OTHER MUNICIPALITY.

_____ _____
Applicant's Signature Date

ASSESSOR USE ONLY

❑ Approved ❑ Not Approved - reason: _____

Assessor Signature: _____ Date: _____