

## **Veterans who have a Service-Connected 100% Permanent and Total Disability Rating - New for 2024 Grand List**

Connecticut residents who served in the Army, Navy, Marine Corps, Coast Guard, Air Force, or Space Force and have a service-connected permanent and total disability rating, as determined by the U.S. Department of Veterans Affairs (U.S. DVA), are eligible for the exemption. (Note: Documentation must be filed prior to October 1, Grand List date to get an exemption on that list.)

The law fully exempts from property tax either (1) a dwelling the veteran owns and lives in as his or her primary residence or, (2) if the veteran does not own a dwelling, one motor vehicle he or she owns and keeps in this state. If the veteran owns neither a dwelling nor a vehicle, the exemption may be applied toward one that belongs to, or is held in trust for, his or her spouse if they live together. Additionally, if the veteran dies, the dwelling or vehicle belonging to, or held in trust for, the surviving spouse (while he or she remains unmarried) or the veteran's child (while still a minor) is exempt. Under the law, they are exempt to the same extent the veteran was, or would have been entitled to be, at the time of his or her death.

*What constitutes a "dwelling"? Is the land also exempt?*

The new law exempts a dwelling that the qualifying taxpayer owns and lives in as his or her primary residence (e.g., house or condominium unit)

The law explicitly states dwellings are covered but makes no mention of the land on which they are located. Presumably this means that only the dwelling, and not the land, is exempt. (Other property tax exemptions specify that they may be applied toward either the dwelling or the lot (see, e.g., CGS § 12-81(21)(A) & (C)), suggesting the new law would have similarly specified that lots are exempt if they were covered under the new exemption.)