

## **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 serviceperson is exempt with application.

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

### **Supplemental Motor Vehicle**

Veteran's exemptions established by September 30th 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 1st 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**

1. Resident of Coventry by October 1st assessment date. (see Certificate of Entitlement)
2. 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.
3. Service of 90 days or more (see Dates of War and Disabled Veterans);, or
4. 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)
5. 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.
6. Surviving spouse\*/parent may continue the exemption. \*As long as they do not remarry.
7. Active Duty – Veteran's letter stating active-duty status, filed by September 30th, with town clerk annually, or
8. Discharged – Veteran's honorable discharge filed by September 30th Exemption is in the amount of \$1,000

## **Disabled Veterans**

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 or they are 100% P&T.

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

<u>Percentage:</u>	<u>Exemption:</u>
10% - 25%	\$4,000
26% - 50%	\$5,000
51% - 75%	\$6,000
76% - 100%	\$7,000 <b>(NOT P&amp;T DISABLED)</b>
Age 65 and over	\$7,000

Service-connected exemptions vary on severity of disability.

100% P&T veterans now have the option to exempt their real estate *\*\*dwelling* assuming they reside and have part in the ownership of the property. They are required to apply annually and provide an updated disability rating letter to the Assessor's Office.

**(Dwelling refers to the structure of the home only and not the land or any other structures on the property).**

## **Additional Veteran's Exemption**

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 \$2,000 exemption, an additional \$1000 exemption is automatically granted.

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.**