

PROPERTY TAX EXEMPTION FOR VETERANS WITH A 100% SERVICE-CONNECTED  
PERMANENT AND TOTAL DISABILITY RATING

During the 2024 session of the Connecticut State Legislature, a new exemption program was established for veterans with a 100% service-connected permanent and total disability rating from the US Veterans Administration:

*CGS 12-81(83): AN ACT ESTABLISHING A PROPERTY TAX EXEMPTION FOR  
VETERANS WHO HAVE A SERVICE-CONNECTED PERMANENT AND TOTAL  
DISABILITY RATING.*

Resident veterans with a service-connected permanent and total disability rating of 100% from the VA will receive an automatic tax exemption on their residence, to include the dwelling, house lot and any non-commercial outbuildings in the curtilage area, that is, the area surrounding a dwelling-house that includes the grounds and outbuildings immediately surrounding it.\*

If the veteran does not own his or her dwelling, the 100% exemption will apply to a motor vehicle. If the veteran owns more than one vehicle, the exemption will be applied to the vehicle with the highest assessed value.

The exemption will be effective if the dwelling or motor vehicle is in a spouse's name.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION.** Veterans with a change in their percentage rating should bring the new rating letter to the Assessor's Office.

The exemption carries over to the surviving spouse so long as the spouse remains unmarried.

Veterans that have not been able to file their 100% rating letter, have up to one year from their receipt of the letter to apply for the exemption. The exemption can be granted retroactively for up to 3 years, starting with the assessment date that follows the disability determination date.

*\* “The enclosed space of ground and buildings immediately surrounding a dwelling-house. In its most comprehensive and proper legal signification, it includes all that space of ground and buildings thereon which is usually enclosed within the general fence immediately surrounding a principal messuage and outbuildings, and yard closely adjoining to a dwelling-house, but it may be large enough for cattle to be levant and couchant therein.”*  
The Law Dictionary, <https://thelawdictionary.org/curtilage/>, accessed 6/25/2024 at 1:05 pm.