

VETERAN EXEMPTION BASICS – TOWN OF BOLTON

BASIC VETERANS EXEMPTION

As a veteran or currently active-duty military with prior service periods residing in Bolton, you may be eligible for several exemption programs under the Connecticut General Statutes. In order to receive the basic exemption, the first step is to file a long-form DD214 in the town clerk's office showing an honorable discharge. If you do not have a copy, one can be requested at <http://www.archives.gov/veterans/military-service-records/>. The basic assessment reduction under CT General Statutes §12-81(19) and §12-81g is 4,500.

<i>Operation</i>	<i>Dates</i>
World War II	12/07/1941 - 12/31/1946 ¹
Korean War	06/27/1950 - 01/31/1955
Lebanon Conflict	07/01/1958 - 11/01/1958 or 09/29/1982 - 03/30/1984 ²
Vietnam Era	02/28/1961 - 07/01/1975
Grenada invasion	10/25/1983 - 12/15/1983
Operation Earnest Will (escort of Kuwaiti tankers flying U. S. flag in Persian Gulf)	07/24/1987 - 08/01/1990
Panama invasion	12/20/1989 - 01/31/1990
Persian Gulf War	After 8/2/1990 ³

DISABLED VETERANS EXEMPTION

You may be eligible for an exemption under §12-81(20) of the Connecticut General Statutes as a veteran with a disability. The disability need not be service-related. The degree of disability, as determined by the Veteran's Administration, must be at least 10%. The exemption increases as the percentage of disability rises. If you are eligible, you will need a disability rating slip or letter from the United States Veterans' Administration. The documentation must specify the percentage of disability. You are only required to file it with the assessor once; if the VA changes your disability percentage, you will have to update the proof with the assessor again.

¹ Pursuant to CGS 12-86, twelve o'clock midnight on December 31, 1947 is the World War II termination date for purposes of granting a property tax exemption.

² A person must have served in a combat or combat support role for the duration of a campaign lasting less than 90 days (i.e., the Invasions of Grenada and Panama) in order to qualify for a property tax exemption. A person must also have served in a combat or combat support role in Lebanon or in Operation Earnest Will, during the specified dates, in order to qualify for an exemption. An Armed Forces Expeditionary Medal is awarded to such individuals.

³ Although referred to as the Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role.

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100% PERMANENTLY & TOTALLY DISABLED VETERANS EXEMPTION

During the 2024 and 2025 sessions of the Connecticut Legislature, a new exemption program was established for veterans with a 100% service-connected permanent and total disability rating from the US Veterans Administration (see CGS 12-81(83)).

Resident veterans with a service-connected permanent and total disability rating of 100% from the VA will receive a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continue to be taxed.

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.

If the veteran does not own property in his or her own name, the exemption will be applied to the dwelling or motor vehicle in a spouse's name.

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.

ADDITIONAL VETERANS EXEMPTION (INCOME BASED)

Under CT General Statute §12-81f and §12-81g, you may be eligible for the Additional Veterans exemption, an income-based exemption program. For the 2025 Grand List, based on 2024 household income, the income limit is \$46,300 if you are single or \$56,500 if you are married. The application period is February 1 – October 1.

If you are 100% VA-determined disabled, the income limits are \$18,000 for unmarried households or \$21,000 if married.

Veteran's Disability payments and non-taxable social security income are not counted as income for this program.

Unless otherwise specified, exemptions are applied to real estate. If you rent, the exemption will be applied to your motor vehicle. DD-214s must be recorded in the town clerk's office prior to October 1, 2025 to receive the exemption for the 2025 Grand List. Proof of disability must be provided by January 31, 2026 to receive the exemption as a disabled veteran on the 2024 Grand List.

If you have any questions, please call the Assessor's Office at 860 – 649-6100 or email ajohnson@boltonct.gov.