

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.



**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.

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

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 Public Act 24-46, as amended by PA 25-2 and PA 25-168):

*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 a tax exemption on the dwelling of their primary residence. The building lot, excess land and outbuildings will continued 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.

**VETERANS WITH A 100% RATING WILL AUTOMATICALLY RECEIVE THE EXEMPTION IF THEY HAVE FILED THEIR DD-214 AND PROVIDED THEIR VA RATING LETTER TO THE ASSESSOR.** 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.

**Public Act 25-168, Sec. 233.** Subdivision (83) of section 12-81 of the general statutes, as amended by section 4 of public act 25-2, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025*):

§12-81 (83) (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 240 and 241 of this act 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 tax collector 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) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(E) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that, for any individual receiving the exemption under this subdivision for a dwelling described in subparagraph (A)(i) of this subdivision, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(F) For assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, provide that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had 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 (iii) died prior to October 1, 2024, but after a date to be determined by such legislative body or board of selectmen, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

(G) Notwithstanding the provisions of this section, for assessment years commencing on and after October 1, 2025, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, limit the total amount of the exemption or exemptions granted under this subdivision to the median assessed valuation of residential real property in such municipality.