

VETERAN EXEMPTION BASICS – TOWN OF BOLTON ASSESSOR'S OFFICE

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 on the next Grand List, 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.

Eligibility is determined by serving at least 90 days on active duty during one of the following periods:

World War II • December 7, 1941 to December 31, 1946³

Korean Conflict • June 27, 1950 to January 31, 1955`

Vietnam Era • February 28, 1961 to July 1, 1975

Lebanon • July 1, 1958 to November 1, 1958 or
September 29, 1982 to March 30, 1984⁴

Invasion of Grenada • October 25, 1983 to December 15, 1983⁴

Operation Earnest Will • February 1, 1987 to July 23, 1987⁴

Invasion of Panama • December 20, 1989 to January 31, 1990⁴

Persian Gulf War • After August 2, 1990⁵

³ Pursuant to §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.

⁴ 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.

⁵ 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

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 and may have been a reason for an early discharge. The degree of disability, as determined by the Veteran's Administration, must be at least 10%. The exemption increases as the percent 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 file the proof with the assessor again.

ADDITIONAL VETERANS EXEMPTION (INCOME BASED)

Under CT General Statute §12-81g and §12-81f, you may be eligible for the Additional Veterans exemption, an income-based exemption program. You may be eligible if you meet certain income limits. For the 2024 Grand List, based on 2023 household income, the income limit is \$43,800 if you are single and \$53,400 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. A veteran's long form DD-214 **must be recorded** in the town clerk's office prior to October 1, 2024 to receive the exemption for the 2024 Grand List. Proof of disability must be provided by January 31, 2025 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 – 649-8066 or email ajohnson@boltonct.gov.

BIENNIAL APPLICATION FOR ADDITIONAL VETERAN'S EXEMPTION

FILING PERIOD FEBRUARY 1st - OCTOBER 1st

1. NAME	(Last)	(First)	(Middle Initial)	SOCIAL SECURITY NO.
2. SPOUSE'S NAME	(Last)	(First)	(Middle Initial)	SOCIAL SECURITY NO.
3. PROPERTY LOCATION (No. and Street)		CITY OR TOWN	STATE	ZIP CODE
MAILING ADDRESS (If different from above)				TELEPHONE NO.

4. MARITAL STATUS: MARRIED or UNMARRIED: SINGLE DIVORCED WIDOW/WIDOWER LEGALLY SEPARATED

5. QUALIFYING INCOME (INCOME FROM ALL SOURCES FOR LAST CALENDAR YEAR):

NOTE: VETERANS' DISABILITY PAYMENTS ARE NOT CONSIDERED INCOME FOR THIS PROGRAM.

a. GROSS INCOME - Examples: Wages, Bonuses, Commissions, Fees, Gratuities, Payment for Jury Duty (excluding travel allowance), Lottery winnings, Taxable portion of Annuities and Pensions (including Veteran's), Taxable portion of IRA's, Interest, Dividends, Net rent or proceeds from sales of property, etc.

If you are required to file a Federal Income Tax Return, enter the amount of Adjusted Gross Income Plus any other income and attach a copy of the return to this application. a. \$ _____

b. NON-TAXABLE INTEREST - Example: Interest from Tax Exempt Government Bonds b. \$ _____

c. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME - (GROSS AMOUNT) *Exclude only if 100% disabled by the United States Department of Veterans Affairs.* c. \$ _____

d. ANY INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income, State of Connecticut public assistance payments, General Assistance, Veteran's Pensions, and any other income not listed above. d. \$ _____

e. TOTAL Add lines 5a through 5d e. \$ _____

6. Are you presently receiving a 100% disability rating from the U.S. Dept. of Veterans Affairs? Yes No

7. APPLICANT'S AFFIDAVIT The Applicant herein claims a property tax exemption under provisions of the General Statutes, deposes that the above statements are true and complete and that he/she is not receiving a State exemption in accordance with Section 12-81g in any other town or city. The signature below indicates that this affidavit has been read and understood.

SIGNATURE OF APPLICANT OR AUTHORIZED AGENT X Date signed (Mo, Day, Yr) ____/____/____

STOP ! DO NOT WRITE BELOW THIS LINE - FOR ASSESSOR'S USE ONLY

8. THE APPLICANT IS RECEIVING THE FOLLOWING VETERAN'S EXEMPTION ("A" Code): Amount \$ _____

9. ADDITIONAL EXEMPTION ALLOWED ("B" Code): (If less than full additional exemption used, NOTE FULL EXEMPTION here \$ _____) \$ _____

10. ADDITIONAL EXEMPTION ALLOWED: PUBLIC ACT 13-224 MUNICIPAL OPTION (If less than full additional exemption used, NOTE FULL EXEMPTION HERE \$ _____) \$ _____

11. EXEMPTION APPLIED TO: Real Estate Motor Vehicle Personal Property Supplemental Motor Vehicles

12. ASSESSOR'S AFFIDAVIT _____ I am satisfied that the above named applicant meets all the necessary statutory requirements
_____ This claim is disallowed for the following reason: _____

SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF Date signed (Mo.,Day,Yr.) ____/____/____