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

Form: Application For A Motor Vehicle Property Tax Exemption Or Exemption Benefit For Connecticut Residents On Active Military Duty Who Are Stationed Outside The State Of Connecticut On The Assessment Date. One passenger vehicle that is out of state with the service person is exempt.

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.

Internet:

http://www.archives.gov/veterans/military-service-records/

Tel: 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), (21), (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. 06-153

Federal Soldiers & Sailors Relief Act—Non Resident

This Act provides for a non resident service person, as a result of military orders, stationed in Connecticut on October 1st to be exempt from personal property listed in the service persons name. Contact your legal service officer for an affidavit. Annual filing is required.

Bloomfield Assessor’s Office
800 Bloomfield Ave.
Bloomfield, CT 06002
Phone (860) 769-3530
Fax (860) 243-4302

Internet Resources for downloadable forms and additional information:

www.bloomfieldct.org
Veterans’ Exemptions

Active Duty & Honorably Discharged Veterans-Residents

Requirements:

1. 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.

2. Service of 90 days or more (see Disabled Veterans); or

3. Service in a combat or combat support role lasting less than 90 days

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, Operation Earnest Will)

5a. Active Duty—Veteran’s letter stating active duty status, filed by September 30th, with town clerk annually, or

5b. Discharged—Veteran’s honorable discharge filed by September 30th

Exemption is in the amount of $3,000

Disabled Veterans

Submit a copy of the Veteran’s Disability Rating from Veteran’s Administration.

Filing is annual unless the disability is 100% and permanent or the applicant is over 65 years of age.

Disability Rating:

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>10% - 25%</td>
<td>$ 6,000</td>
</tr>
<tr>
<td>26% - 50%</td>
<td>$ 7,500</td>
</tr>
<tr>
<td>51% - 75%</td>
<td>$ 9,000</td>
</tr>
<tr>
<td>76% - 100%</td>
<td>$10,500</td>
</tr>
<tr>
<td>Age 65 and over</td>
<td>$10,500</td>
</tr>
</tbody>
</table>

Service connected exemptions vary on severity of the disability.

Additional Veterans’ 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 $2,000 exemption, an additional $1,000 this exemption is automatically granted.

In addition, the additional veteran’s exemption is double the exemption if income qualified. Income limits range from $37,000 single to $45,100 married adjusted gross income (including social security payments). One hundred percent disabled veterans income limit range is $18,000 single to $21,000 married adjusted gross income (not include social security). A biennial application is required.

Must apply by October 1, 2020.

Dates of wars military campaigns, and operations under §27-103.

World War II
December 7, 1941 to December 31, 1956

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, 1984

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

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

Invasion of Panama
December 20, 1989 to January 31, 1990

Persian Gulf War
After August 2, 1990

1 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.

2 A person must have served in a 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.