

LEGAL NOTICE
TOWN OF MANSFIELD

Following a public hearing held on February 13, 2018, the Mansfield Town Council adopted amendments to the Taxation Ordinance, Chapter 173-33 also on February 13, 2018. The ordinance as amended shall become effective 21 days after a summary of the ordinance and a notice of adoption is published in a newspaper having circulation in the Town of Mansfield.

The amendments to the Taxation Ordinance, Chapter 173-33 provide additional property tax exemptions for Veterans and Gold Star Parents and Spouses.

This document is prepared for the benefit of the public for purposes of information, summarization and explanation only. This document does not represent the intent of the legislative body of Mansfield for any purpose. Copies of the ordinance will be mailed to any persons requesting one at no charge to such person. Ordinances may also be downloaded from www.mansfieldct.gov.

Dated at Mansfield, Connecticut this 21st day of February 2018.

Sara-Ann Chaine
Town Clerk



Town of Mansfield
Agenda Item Summary

To: Town Council
From: John C. Carrington, Interim Town Manager *JCC*
CC: Denise McNair, Acting Assistant Town Manager; Sara-Ann Chaine, Town Clerk; Cherie Trahan, Director of Finance; Irene Luciano, Town Assessor
Date: February 13, 2018
Re: Local Property Tax Exemptions Options for Gold Star Parents/Spouses and Certain Veterans

Subject Matter/Background

At Tuesday's meeting, the Town Council will conduct a public hearing regarding the local property tax exemptions options for Gold Star parents / spouses and certain Veterans. This item has been placed on the Council's agenda as old business to allow the Council to debrief the public hearing.

As you will recall, effective October 1, 2017, the CT State Legislature enacted the following (2) Public Acts concerning local option property tax exemptions.

Public Act No. 17-65, An Act Concerning a Municipal Option Property Tax Exemption For Gold Star Parents and Spouses. This local ordinance "allows municipalities, with their legislative body's approval, to provide a property tax exemption to a parent or surviving spouse of a service member killed in action while performing active military duty with the U.S. Armed Forces (i.e., "Gold Star" parent or surviving spouse.) A municipality may exempt up to \$20,000 or 10% of the property's assessed value."

In order to qualify for the exemption a parent or surviving spouse must "(1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed." No exemption can be granted by the assessor, board of assessment appeals, or other official until the required documents are filed with the town clerk. Additionally, the assessor must annually file a certified list of parents and surviving spouses that are entitled to the exemption in the town clerk's office.

PA 17-189, "An Act Concerning American Legion State Fund Commission Transparency and Municipal Option Property Tax Exemptions for Certain Veterans". This local ordinance "establishes and additional optional municipal veteran's property tax exemption by allowing municipalities, with their legislative

body's approval, to provide a property tax exemption to certain veterans who do not qualify for certain veteran property tax exemptions (i.e., wartime, disabled, and severe service-related exemptions). A municipality may exempt up to \$5,000 or 5% of the property's assessed value."

As with PA 17-65, above, a veteran claiming the exemption must "(1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed." This new law also "prohibits the granting of an exemption until all of the required documents are filed with the town clerk." The assessor must annually file a certified list of veterans that are entitled to the exemption in the town clerk's office. PA 17-189 is also effective **October 1, 2017**, and applicable to assessment years beginning on or after **October 1, 2017**.

Financial Impact

Attachment 1 contains tables that explain all veteran exemptions (page 1) and their current or potential impact (page 2).

Legal Review

The Town Attorney reviewed the proposed changes to the ordinance.

Recommendations

Rule 6(d) of the Council Rules of Procedure provides that the Town Council may not amend, adopt or reject a proposed ordinance on the day the first public hearing is convened. The Council may suspend the rule by a majority vote.

Unless the public hearing raises any additional issues that we have not considered, or if the Town Council wishes to make further revisions, staff recommends that the Council adopt the proposed changes to the ordinance regarding Taxation.

If the Town Council supports this recommendation, the following motion is in order:

Move, effective February 13, 2018, to approve the proposed amendments to the ordinance regarding Taxation, which amendments shall be effective 21 days after publication in a newspaper having circulation within the Town of Mansfield.

Attachments

- 1) Tables Explaining Veterans Tax Exemptions
- 2) Proposed Amendments to Ordinance Regarding Taxation, Veterans (blackline)
- 3) Proposed Amendments to Ordinance Regarding Taxation, Veterans (clean copy)
- 4) Communication from I. Luciano, dated January 3, 2018
- 5) Connecticut Public Act 17-65, Approved June 27, 2017
- 6) Connecticut Public Act 17-189, Approved July 10, 2017

TABLES EXPLAINING VETERANS TAX EXEMPTIONS (page 1 of 2)

State Mandated under CGS 12-81 Taxation Exemptions

Who Qualifies	Exemption	Reimbursable?
Honorably discharged veterans or surviving spouse (or surviving parent, if died in action and not married). Must have served during approved periods of war as provided in CGS Sec. 27-103. No income requirement	Up to \$30,000	No
Same as above, but with Qualifying income level	Up to \$40,000	Yes
Active Duty Military 12-81(53) Vehicle of serviceman out of state (1 vehicle) No income requirement	100%	No
Soldiers & Sailors - Federal Act – Vehicle(s) No income requirement	100%	No
United States Army Instructor (Real Estate) 12-81(28) CT National Guard Instructors (Pers Prop) 12-81(28) No income requirement	\$1,000 \$2,000	No No

Local Option under 173-33 Taxation - Veterans

Who Qualifies	Exemption	Reimbursable?
Sec. A: Army, Navy, Marine Corp, Coast Guard, Air Force Received financial assistance for specially adapted housing (Title 38) No income requirement by Town	Full exemption from property tax for house and land	No
Sec. B: Veteran or surviving spouse Qualifying income level	Up to \$2,000	No
Sec. C: Veteran with a 100% VA disability rating Qualifying income level	Up to three times the Standard Deduction of \$2,000 (or \$6,000)	Yes

Local Options Proposed

Who Qualifies	Exemption	Reimbursable?
Gold Star Parents and Spouses of Service member killed in action while performing active military duty with the U.S. Armed Forces No income requirement	Up to \$20,000 or 10% of property's assessed value	No
Veterans who do NOT qualify for certain veteran property tax exemptions, i.e., wartime, disabled, and service-related exemptions. No income requirement	Up to \$5,000 or 5% of property's assessed value	No

TABLES EXPLAINING VETERANS TAX EXEMPTIONS IN 2016 (page 2 of 2)

2016 Exemption/Tax Data - State Mandated under CGS 12-81 (@ 30.63 Mill Rate)

Who Qualifies	Total # Accounts	Total Exemptions	Taxes Exempt
Honorably discharged veterans or surviving spouse (or surviving parent, if died in action and not married). Must have served during approved periods of war as provided in CGS Sec. 27-103. No income requirement	500	\$1,655,361	\$50,703.71
Same as above, but with Qualifying income level (Reimbursed)	47	\$208,520	\$0
Active Duty Military 12-81(53) Vehicle of serviceman out of state (1 vehicle). No income requirement	17	\$192,409	\$5,893.49
Soldiers & Sailors - Federal Act – Vehicle(s). No income requirement	0	100%	\$0
United States Army Instructor (Real Estate) 12-81(28) CT National Guard Instructors (Pers Prop)12-81(28). No income requirement	0 0	\$1,000 \$2,000	\$0 \$0

2016 Exemption/Tax Data - Local Option under 173-33 (@ 30.63 Mill Rate)

Who Qualifies	Total # Accounts	Total Exemptions	Taxes Exempt
Sec. A: Army, Navy, Marine Corp, Coast Guard, Air Force Received financial assistance for specially adapted housing (Title 38). No income requirement by Town	0	Full exemption from property tax for house and land	\$0
Sec. B: Veteran or surviving spouse Qualifying income level (not reimbursed)	47	\$94,000	\$2,879.22
Sec. C: Veteran with a 100% VA disability rating. Qualifying income level	1	\$6,000	\$0

Potential Impact of Local Options Proposed

Who Qualifies	Possible # Accounts	Possible Exemptions	Potential Taxes Exempt
Gold Star Parents and Spouses of Service member killed in action while performing active military duty with the U.S. Armed Forces. No income requirement	None that we are currently aware of	Up to \$20,000 or 10% of property's assessed value	\$0
Veterans who do NOT qualify for certain veteran property tax exemptions, i.e., wartime, disabled, and service-related exemptions. No income requirement	20-25	@ Proposed \$3,000 Exemption: \$60,000 – \$75,000	\$1,837.80 - \$2,297.25

Chapter 173. Taxation

Article VI. Disabled, Blind Persons and Veterans Exemptions

§ 173-33. Veterans.

A. Any veteran who served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and has received financial assistance for specially adapted housing under the provisions of Section 801 of Title 38 of the United States Code and has applied such assistance toward the acquisition of such dwelling house shall be entitled to full exemption from property tax on said dwelling house and on the lot on which it is erected pursuant to Section 12-81(21)(c) of the C.G.S. Such exemption shall take effect upon qualification as determined by the Assessor and shall terminate at such time as the veteran ceases to make such house his or her principal residence or ceases to maintain an ownership interest therein.

B. Pursuant to the authority granted under Section 12-81f of the C.G.S.:

(1) Any veteran entitled to an exemption from property tax in accordance with Subdivision (19) of Section 12-81 of the C.G.S., and any veteran's surviving spouse entitled to an exemption from property tax in accordance with Subdivision (22) of Section 12-81 of the C.G.S., shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of \$2,000, provided such veteran's qualifying income does not exceed the applicable maximum amount as provided under Section 12-81l of the C.G.S. Pursuant to Section 12-81l of the C.G.S., these limits are the same as those applicable to the state-reimbursed property tax relief program for elderly and totally disabled homeowners, except that veterans' disability payments do not count as income.

(2) Any such veteran or spouse submitting a claim for such additional exemption shall file an application on a form prepared for such purpose by the Assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall file for such exemption biennially thereafter, subject to the provisions of Subsection C(3) below.

C. Pursuant to the authority granted under Section 12-81g of the C.G.S. and Public Act No. 13-224:

(1) Effective for the assessment year commencing October 1, 2015, and each assessment year thereafter, any person entitled to an exemption from property tax in accordance with Subdivision (20) of Section 12-81 of the C.G.S., reflecting any increase made pursuant

to the provisions of Section 12-62g of the C.G.S., who has a disability rating of 100%, as determined by the United States Department of Veterans Affairs, shall be entitled to an additional exemption from such tax in an amount equal to three times the amount of the base exemption provided for such person pursuant to Subdivision (20) of Section 12-81 of the C.G.S., provided such person's total adjusted gross income as determined for purposes of the federal income tax, plus any other income not included in such adjusted income, excluding veterans' disability payments, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, is not more than \$21,000 if such person is married or not more than \$18,000 if such person is not married.

(2) Any claimant who, for purposes of obtaining an exemption under Subsection C(1), willfully fails to disclose all matters related thereto, or with intent to defraud makes any false statement, shall forfeit the right to claim such additional veterans exemption.

(3) Any person who has submitted an application and been approved in any year for the additional exemption under Subsection C(1) shall, in the year immediately following approval, be presumed to be qualified for such exemption. If, in the year immediately following approval, such person has qualifying income in excess of the maximum allowed under Subsection C(1), such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such additional exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the Town in the amount of property tax loss related to the exemption improperly taken. Not more than 30 days after discovering such person's ineligibility for the exemption, the Assessor shall send written notification of such person's identity to the Secretary of the Office of Policy and Management.

(4) This section shall apply to the grand list of October 1, 2015, for payment of taxes due July 1, 2016, and to subsequent years.

D.

Pursuant to the authority granted under Public Act 17-65:

(1) Effective for the October 1, 2017 Grand List and subsequent lists, the Town of Mansfield hereby authorizes an additional property tax assessment exemption of \$20,000 for Gold Star Parents and Spouses who meet the eligibility requirements as set for in the public act and regulations established by the Office of Policy and Management.

(2) Any claimant, for purposes of obtaining an exemption under Subsection D(1), must (1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for

which the exemption is claimed. No exemption can be granted by the assessor, board of assessment appeals, or other official until the required documents are filed with the town clerk. Additionally, the assessor must annually file a certified list of parents and surviving spouses that are entitled to the exemption in the town clerk's office.

E.

Pursuant to the authority granted under Public Act 17-189:

(1)

Effective for the October 1, 2017 Grand List and subsequent lists, the Town of Mansfield hereby authorizes an additional property tax assessment exemption of \$3,000 for certain veterans who do not qualify for certain veteran property tax exemptions (i.e., wartime, disabled, and severe service-related exemptions) and who meet the eligibility requirements as set for in the public act and regulations established by the Office of Policy and Management.

(2)

Any claimant, for purposes of obtaining an exemption under Subsection E(1), must (1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed. No exemption can be granted by the assessor, board of assessment appeals, or other official until the required documents are filed with the town clerk. Additionally, the assessor must annually file a certified list of veterans that are entitled to the exemption in the town clerk's office.

Chapter 173. Taxation

Article VI. Disabled, Blind Persons and Veterans Exemptions

§ 173-33. Veterans.

A.

Any veteran who served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and has received financial assistance for specially adapted housing under the provisions of Section 801 of Title 38 of the United States Code and has applied such assistance toward the acquisition of such dwelling house shall be entitled to full exemption from property tax on said dwelling house and on the lot on which it is erected pursuant to Section 12-81(21)(c) of the C.G.S. Such exemption shall take effect upon qualification as determined by the Assessor and shall terminate at such time as the veteran ceases to make such house his or her principal residence or ceases to maintain an ownership interest therein.

B.

Pursuant to the authority granted under Section 12-81f of the C.G.S.:

(1)

Any veteran entitled to an exemption from property tax in accordance with Subdivision (19) of Section 12-81 of the C.G.S., and any veteran's surviving spouse entitled to an exemption from property tax in accordance with Subdivision (22) of Section 12-81 of the C.G.S., shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of \$2,000, provided such veteran's qualifying income does not exceed the applicable maximum amount as provided under Section 12-81l of the C.G.S. Pursuant to Section 12-81l of the C.G.S., these limits are the same as those applicable to the state-reimbursed property tax relief program for elderly and totally disabled homeowners, except that veterans' disability payments do not count as income.

(2)

Any such veteran or spouse submitting a claim for such additional exemption shall file an application on a form prepared for such purpose by the Assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall file for such exemption biennially thereafter, subject to the provisions of Subsection C(3) below.

C.

Pursuant to the authority granted under Section 12-81g of the C.G.S. and Public Act No. 13-224:

(1)

Effective for the assessment year commencing October 1, 2015, and each assessment year thereafter, any person entitled to an exemption from property tax in accordance with Subdivision (20) of Section 12-81 of the C.G.S., reflecting any increase made pursuant

to the provisions of Section 12-62g of the C.G.S., who has a disability rating of 100%, as determined by the United States Department of Veterans Affairs, shall be entitled to an additional exemption from such tax in an amount equal to three times the amount of the base exemption provided for such person pursuant to Subdivision (20) of Section 12-81 of the C.G.S., provided such person's total adjusted gross income as determined for purposes of the federal income tax, plus any other income not included in such adjusted income, excluding veterans' disability payments, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, is not more than \$21,000 if such person is married or not more than \$18,000 if such person is not married.

(2) Any claimant who, for purposes of obtaining an exemption under Subsection C(1), willfully fails to disclose all matters related thereto, or with intent to defraud makes any false statement, shall forfeit the right to claim such additional veterans exemption.

(3) Any person who has submitted an application and been approved in any year for the additional exemption under Subsection C(1) shall, in the year immediately following approval, be presumed to be qualified for such exemption. If, in the year immediately following approval, such person has qualifying income in excess of the maximum allowed under Subsection C(1), such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such additional exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the Town in the amount of property tax loss related to the exemption improperly taken. Not more than 30 days after discovering such person's ineligibility for the exemption, the Assessor shall send written notification of such person's identity to the Secretary of the Office of Policy and Management.

(4) This section shall apply to the grand list of October 1, 2015, for payment of taxes due July 1, 2016, and to subsequent years.

D. Pursuant to the authority granted under Public Act 17-65:

(1) Effective for the October 1, 2017 Grand List and subsequent lists, the Town of Mansfield hereby authorizes an additional property tax assessment exemption of \$20,000 for Gold Star Parents and Spouses who meet the eligibility requirements as set for in the public act and regulations established by the Office of Policy and Management.

(2) Any claimant, for purposes of obtaining an exemption under Subsection D(1), must (1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for

which the exemption is claimed. No exemption can be granted by the assessor, board of assessment appeals, or other official until the required documents are filed with the town clerk. Additionally, the assessor must annually file a certified list of parents and surviving spouses that are entitled to the exemption in the town clerk's office.

E.

Pursuant to the authority granted under Public Act 17-189:

(1)

Effective for the October 1, 2017 Grand List and subsequent lists, the Town of Mansfield hereby authorizes an additional property tax assessment exemption of \$3,000 for certain veterans who do not qualify for certain veteran property tax exemptions (i.e., wartime, disabled, and severe service-related exemptions) and who meet the eligibility requirements as set for in the public act and regulations established by the Office of Policy and Management.

(2)

Any claimant, for purposes of obtaining an exemption under Subsection E(1), must (1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed. No exemption can be granted by the assessor, board of assessment appeals, or other official until the required documents are filed with the town clerk. Additionally, the assessor must annually file a certified list of veterans that are entitled to the exemption in the town clerk's office.

Memo

Date: January 3, 2018
To: John C. Carrington, Acting Town Manager
From: Irene E. Luciano, Town Assessor
RE: PA 17-65 & 17-189 Property Tax Exemption

There are two municipal options available for consideration, effective October 1, 2017, and applicable to assessment years beginning on or after October 1, 2017, to wit:

- 1.) PA 17-65, "An Act Concerning A Municipal Option Property Tax Exemption For Gold Star Parents and Spouses". This local ordinance "allows municipalities, with their legislative body's approval, to provide a property tax exemption to a parent or surviving spouse of a service member killed in action while performing active military duty with the U.S. Armed Forces (i.e., "Gold Star" parent or surviving spouse). A municipality may exempt up to \$20,000 or 10% of the property's assessed value."

In order to qualify for the exemption a parent or surviving spouse must "(1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed." No exemption can be granted by the assessor, board of assessment appeals, or other official until the required documents are filed with the town clerk. Additionally, the assessor must annually file a certified list of parents and surviving spouses that are entitled to the exemption in the town clerk's office.

(At present, the Assessor's Office is unaware of any Gold Star Parents or Spouses residing in Mansfield. However, that may change if and when the ordinance is enacted and advertised in the local newspapers and online.)

- 2.) PA 17-189, "An Act Concerning American Legion State Fund Commission Transparency and Municipal Option Property Tax Exemptions for Certain Veterans". This local ordinance "establishes and additional optional municipal veteran's property tax exemption by allowing municipalities, with their legislative body's approval, to provide a property tax exemption to certain veterans who do not qualify for certain veteran property tax exemptions (i.e., wartime, disabled, and severe service-related exemptions). A municipality by exempt up to \$5,000 or 5% of the property's assessed value."

As with PA 17-65, above, a veteran claiming the exemption must "(1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed." This new law also "prohibits the granting of an exemption until all of the required documents are filed with the town clerk." The assessor must annually file a certified list of veterans that are entitled to the exemption in the town clerk's office. PA 17-189 is also effective October 1, 2017, and applicable to assessment years beginning on or after October 1, 2017.

(At present it looks as though we have approximately 20-25 veterans who previously did not qualify for benefits who are still alive and live in Mansfield. There is no way of determining how many veterans previously knew they didn't qualify for an exemption and, as a result, didn't file with the town clerk. Even though the local option allows an exemption up to \$5,000 or 5% of the property's assessed value, the veterans who presently qualify for benefits are receiving a regular assessment exemption totaling \$3,000. That would be something to keep in mind when deciding an exemption amount should PA 17-189 be enacted.)



Substitute Senate Bill No. 918

Public Act No. 17-65

AN ACT CONCERNING A MUNICIPAL OPTION PROPERTY TAX EXEMPTION FOR GOLD STAR PARENTS AND SPOUSES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*) (a) (1) Except as provided in subdivision (2) of this subsection, any municipality, upon approval by its legislative body, may provide that any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces, as defined in subsection (a) of section 27-103 of the general statutes, which parent or surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax, provided such parent's or surviving spouse's qualifying income does not exceed (A) the maximum amount applicable to an unmarried person as provided under section 12-81l of the general statutes, or (B) an amount established by the municipality, not exceeding the maximum amount under section 12-81l of the general statutes by more than twenty-five thousand dollars. The exemption provided for under this section shall be applied to the assessed value of an eligible parent's or surviving spouse's property and, at the municipality's option, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

(2) (A) If both parents of any such child killed in action while performing active military duty with the armed forces are domiciled together, only one such parent shall be entitled to an exemption from property tax provided for under this section.

(B) The exemption provided for under this section shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under section 12-81 of the general statutes. No such eligible parent or surviving spouse entitled to exemption under section 12-81f or 12-81g of the general statutes and this section shall receive more than one such exemption.

(b) (1) Any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces and who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such parent or surviving spouse submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include at least two affidavits of disinterested persons showing that the deceased child or person was performing such active military duty, that such deceased child or person was killed in action while performing such active military duty and the relationship of such deceased child to such parent, or such deceased person to such surviving spouse, provided the assessor may further require such parent or surviving spouse to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such parent's or surviving spouse's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such parent or surviving spouse ending immediately prior to the assessment date with respect to which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such parent or surviving spouse claimant, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of such town clerk. When any such parent or surviving spouse has filed for such exemption and received approval for the first time, such parent or surviving spouse shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office, and shall be prima facie evidence that such parents or surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption, subject to the provisions of subsection (c) of this section. Such assessor may, at any time, require any such parent or surviving spouse to appear before such assessor for the purpose of furnishing additional evidence, provided, any such parent or surviving spouse who by reason of disability is unable to so appear may furnish such assessor a statement from such parent's or surviving spouse's attending physician or an advanced practice registered nurse certifying that such parent or surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such parent or surviving spouse may receive such exemption until such parent or surviving spouse has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be necessary under said provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(c) Any such parent or surviving spouse who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each

parent or surviving spouse presumed to be qualified pursuant to this subsection. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under subsection (a) of this section, such parent or surviving spouse shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such parent or surviving spouse has reapplied and again qualified for such exemption. Any such parent or surviving spouse who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken.

Approved June 27, 2017



Substitute House Bill No. 7100

Public Act No. 17-189

**AN ACT CONCERNING AMERICAN LEGION STATE FUND COMMISSION
TRANSPARENCY AND MUNICIPAL OPTION PROPERTY TAX EXEMPTIONS FOR
CERTAIN VETERANS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective from passage*) (a) As used in this section, (1) "personal information" means information capable of being associated with a particular individual through one or more identifiers, including, but not limited to, an individual's first name or first initial and last name, a Social Security number, a driver's license number, a state identification card number, an account number, a credit card or debit card number, a financial record, a passport number, an alien registration number, a health insurance identification number or any military identification information, and does not include publicly available information that is lawfully made available to the general public from federal, state or local government records or widely distributed media, and (2) "military identification information" means information identifying a person as a member of the armed forces, as defined in section 27-103 of the general statutes, or a veteran, as defined in said section, including, but not limited to, a selective service number, military identification number, discharge document, military identification card or military retiree identification card.

(b) (1) Except as provided in subsection (c) of this section, any record of the American Legion related to the administration of the Soldiers, Sailors and Marines Fund, which fund is described in sections 27-138 to 27-140, inclusive, of the general statutes, shall be deemed a public record, as defined in section 1-200 of the general statutes, and disclosed to the extent required of any such public record under the Freedom of Information Act, as defined in said section.

(2) The Treasurer, as custodian and trustee of the Soldiers, Sailors and Marines Fund under section 27-138 of the general statutes, may access any such record and shall be the public agency for purposes of any request made for any such record pursuant to the Freedom of Information Act.

(c) The Treasurer shall not disclose the personal information of any individual who (1) makes a gift, bequest or donation to the fund, or (2) is an applicant for, or a recipient of, aid

from the fund unless any such disclosure is for purposes of (A) administering aid from the fund, (B) assisting any such applicant or recipient in obtaining aid from any other government or private program, or (C) complying with a court order.

Sec. 2. Subsection (b) of section 12-81g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

(b) (1) Effective for the assessment year commencing October 1, 2013, and each assessment year thereafter, any municipality may, upon approval by its legislative body or, in any town in which the legislative body is a town meeting, by the board of selectmen, provide that, in lieu of the additional exemption prescribed under subsection (a) of this section, any person entitled to an exemption from property tax in accordance with subdivision (20) of section 12-81, reflecting any increase made pursuant to the provisions of section 12-62g, who has a disability rating of one hundred per cent, as determined by the United States Department of Veterans Affairs, shall be entitled to an additional exemption from such tax in an amount equal to three times the amount of the exemption provided for such person pursuant to subdivision (20) of section 12-81, provided such person's total adjusted gross income as determined for purposes of the federal income tax, plus any other income not included in such adjusted income, excluding veterans' disability payments, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, is not more than [twenty-one] twenty-four thousand dollars if such person is married or not more than [eighteen] twenty-one thousand dollars if such person is not married.

(2) The provisions of this subsection shall not limit the applicability of the provisions of subsection (a) of this section for persons not eligible for the property tax exemption provided by this subsection.

Sec. 3. (NEW) (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*) (a) Any municipality, upon approval by its legislative body, may provide that any veteran, as defined in subsection (a) of section 27-103 of the general statutes, which veteran is a resident of such municipality and ineligible for an exemption from property tax under subdivisions (19) to (21), inclusive, of section 12-81 of the general statutes, shall be entitled to an exemption from property tax, provided such veteran's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person, as provided under section 12-81l of the general statutes, as amended by this act, or (2) an amount established by the municipality, not exceeding the maximum amount under section 12-81l of the general statutes, as amended by this act, by more than twenty-five thousand dollars. The exemption provided for under this section shall be applied to the assessed value of any such veteran's property and, at the municipality's option, may be in an amount up to five thousand dollars or in an amount up to five per cent of such assessed value.

(b) (1) Any veteran described in subsection (a) of this section who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such veteran submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include (A) a certified copy of such veteran's military discharge document, as defined in section 1-219 of the general statutes, or (B) in the absence of such certified copy, at least two affidavits of disinterested persons showing that the claimant was honorably discharged from, or released under honorable conditions from active service in, the armed forces, as defined in section 27-103 of the general statutes, provided the assessor may further require such claimant to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such veteran's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such veteran ending immediately prior to the assessment date with respect to which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such veteran, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as specified in this section has been filed in the office of such town clerk. Any such veteran who has filed for such exemption and received approval for the first time shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such veterans who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office and shall be prima facie evidence that any such veteran whose name appears on such list is entitled to such exemption, subject to the provisions of subsection (c) of this section, as long as he or she continues to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption. Such assessor may, at any time, require any such veteran to appear before such assessor for the purpose of furnishing additional evidence, provided any such veteran who, by reason of total disability, is unable to so appear may furnish such assessor a statement from such veteran's attending physician or an advanced practice registered nurse certifying that such veteran is totally disabled and unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such veteran may receive such exemption until such veteran has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be required under such provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(c) Any such veteran who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each veteran presumed to be qualified pursuant to this subsection. If any such veteran has qualifying income in excess of the maximum allowed under subsection (a) of this section, such veteran shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such veteran

has reapplied and again qualified for such exemption. Any such veteran who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken.

Sec. 4. Section 12-81l of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017):

Whenever used in sections 12-81f, 12-81g, as amended by this act, 12-81i, [and] 12-81j and section 3 of this act, "qualifying income" means, with respect to any person making application for exemption from property tax as provided under any of said sections, such person's total adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, but does not include veterans' disability payments. For purposes of determining eligibility for any of such exemptions, such qualifying income may not exceed fourteen thousand dollars, if unmarried, or sixteen thousand dollars, jointly with spouse, if married, provided in no event shall such maximum amounts of qualifying income with respect to any such person be less than the maximum amount of such qualifying income in the case of a married or unmarried person, whichever is applicable, under subsection (b) of section 12-170aa, and in the event that such maximum qualifying income under this section is less than the comparable amount under said subsection (b) of section 12-170aa for any assessment year, such amount under this section shall be made equivalent to that under said subsection (b) of section 12-170aa for purposes of determining eligibility under this section for such assessment year.

Approved July 10, 2017