

C. Consideration of Additional Veterans' Tax Exemptions (Reed)

Mr. Reed shared some background on the exemption programs, including details on the recent revisions that have been made at the state level which in turn impacted some veterans in Town. Part of the newest public act is a municipal option where towns can extend tax exemptions to individuals that fall under two categories: **total disability based on individual unemployability** and **surviving spouse of a veteran who was killed in action**. The Town also has the ability to limit the exemption, where it is capped at the median assessed value of residential real property in Town.

Mike D'Amico, 12 Kenney Street, is one of the veterans who previously received the exemption and was removed from the list due to the legislative change. He believes that veterans should receive this exemption, and his understanding is that the financial impact would be relatively insignificant, since there are only four veterans who this would apply to. Mr. Rainaldi confirmed that this would not be financially significant, adding that it was not a good feeling having to take this exemption away. He also added that some veterans have had their disability status upgraded and have been added to the list.

Mr. Reed noted that this will require a Town Meeting for final approval. The BOS members all expressed support for this proposal.

MOVED (TURNER) AND SECONDED (STAVENS) TO AUTHORIZE THE FOLLOWING ADDITIONAL VETERANS' PROPERTY TAX EXEMPTIONS EFFECTIVE FOR ASSESSMENT YEARS COMMENCING ON AND AFTER OCTOBER 1, 2025. SUCH EXEMPTIONS ARE AUTHORIZED PURSUANT TO THE PROVISIONS OF PUBLIC ACT 25-168 SECTIONS 240 AND 241.

- (A) IN LIEU OF THE EXEMPTION PRESCRIBED UNDER SUBDIVISION (20) OF CGS 12-81, ANY VETERAN WHO HAS BEEN DETERMINED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS TO HAVE A SERVICE-CONNECTED TOTAL DISABILITY BASED UPON INDIVIDUAL UNEMPLOYABILITY SHALL BE ENTITLED TO AN EXEMPTION FROM PROPERTY TAX AS DESCRIBED IN SECTION 240 (A) THROUGH (D) OF PUBLIC ACT 25-168.
- (B) THE SURVIVING SPOUSE OF A VETERAN WHO WAS KILLED IN ACTION WHILE PERFORMING ACTIVE MILITARY DUTY WITH THE ARMED FORCES, WHICH SURVIVING SPOUSE SHALL BE A RESIDENT OF ELLINGTON, SHALL BE ENTITLED TO AN EXEMPTION FROM PROPERTY TAX AS DESCRIBED IN SECTION 241(A) THROUGH (D) OF PUBLIC ACT 25-168.
- (C) THE TOTAL OF ANY EXEMPTION(S) GRANTED HEREIN SHALL BE LIMITED TO THE MEDIAN ASSESSED VALUATION OF RESIDENTIAL REAL PROPERTY IN ELLINGTON.

Mr. Reed noted that the current motion included the aforementioned cap to the exemption and wanted to clarify if that was the intention of the BOS.

MOVED (STAVENS), SECONDED (TURNER) AND PASSED UNANIMOUSLY TO MAKE AN AMENDMENT, DELETING SECTION (C) FROM THE PREVIOUS MOTION.

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- (B) THE SURVIVING SPOUSE OF A VETERAN WHO WAS KILLED IN ACTION WHILE PERFORMING ACTIVE MILITARY DUTY WITH THE ARMED FORCES, WHICH SURVIVING SPOUSE SHALL BE A RESIDENT OF ELLINGTON, SHALL BE ENTITLED TO AN EXEMPTION FROM PROPERTY TAX AS DESCRIBED IN SECTION 241(A) THROUGH (D) OF PUBLIC ACT 25-168.

**Disability Based Upon Individual Unemployability**

**Sec. 240.** (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon approval by its legislative body, may provide that, in lieu of the exemption prescribed under subdivision (20) of section 12-81 of the general statutes, 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 have a service-connected total disability based on individual unemployability shall be entitled to an exemption from property tax on (1) that fractional share of a dwelling, including a condominium, as defined in section 47-68a of the general statutes, a unit in a common interest community, as defined in section 47-202 of the general statutes, and a mobile manufactured home, as defined in section 12-63a of the general statutes, (A) that belongs to or is held in trust for such resident, 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 of the general statutes, and (B) that is occupied by such resident as the resident's primary residence, or (2) 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 subsection, "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 of the general statutes, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this section 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 surviving spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, 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 section and under one or more of subdivisions (19), (22), (23), (25) and (26) of section 12-81 of the general statutes or section 241 of this act shall receive more than one exemption.

(d) (1) No individual shall receive any exemption to which such individual is entitled under this section until such individual has complied with section 12-95 of the general statutes 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 section is granted initially. If the United States Department of

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Veterans Affairs modifies an individual's determination to other than a service-connected total disability based on individual unemployability, such modification shall be deemed a waiver of the right to the exemption under this section. Any such individual whose determination was modified to other than a service-connected total disability based on individual unemployability may seek the exemption under subdivision (20) or (83) of section 12-81 of the general statutes, as applicable.

(2) 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 section, or who has failed to submit such evidence as provided in section 12-95 of the general statutes, 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 of the general statutes, 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.

(3) 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.

**Limit Exemption to Median Assessed Valuation**

In any municipality that provides the exemption or exemptions under this section, such municipality may, upon approval of its legislative body, limit the total amount of the exemption or exemptions granted under this section to the median assessed valuation of residential real property in such municipality.

**Extension of Exemption to Spouse of Veteran Killed in Action**

**Sec. 241.** (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon approval by its legislative body, may provide that the surviving spouse, while such person remains a widow or widower, 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 surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax on (1) that fractional share of a dwelling, including a condominium, as defined in section 47-68a of the general statutes, a unit in a common interest community, as defined in section 47-202 of the

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general statutes, and a mobile manufactured home, as defined in section 12-63a of the general statutes, (A) that belongs to or is held in trust for such surviving spouse, or that is possessed by such a surviving spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, and (B) that is occupied by such surviving spouse as the surviving spouse's primary residence, or (2) lacking such residence, one motor vehicle that belongs to or is held in trust for such surviving spouse and is garaged in this state. As used in this subsection, "dwelling" does not include any portion of the unit or structure used by such surviving spouse for commercial purposes or from which such surviving spouse derives any rental income.

(b) No surviving spouse entitled to the exemption under this section and under one or more of subdivisions (19), (20), (22), (23), (25), (26) and (83) of section 12-81 of the general statutes, section 12-81ii of the general statutes or section 240 of this act shall receive more than one exemption.

(c) (1) A surviving spouse 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 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 person was performing such active military duty, that such deceased person was killed in action while performing such active military duty and the relationship of such deceased person to such surviving spouse, provided the assessor may further require such surviving spouse to be examined by such assessor under oath concerning such facts. Such town clerk shall record each such affidavit in full and shall list the name of such 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 surviving spouse has filed for such exemption and received approval for the first time, such surviving spouse shall be required to file for such exemption biennially thereafter.

(3) The assessor of such municipality shall annually make a certified list of all such 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 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. Such assessor may, at any time, require any such surviving spouse to appear before such assessor for the purpose of furnishing additional evidence, provided, any such surviving spouse who by reason of disability is unable to so appear may furnish such assessor a statement from such surviving spouse's attending physician or an advanced practice registered

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nurse certifying that such 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 surviving spouse may receive such exemption until such 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.

(d) Any such 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 surviving spouse presumed to be qualified pursuant to this subsection.

**Limit Exemption to Median Assessed Valuation**

In any municipality that provides the exemption or exemptions under this section, such municipality may, upon approval of its legislative body, limit the total amount of the exemption or exemptions granted under this section to the median assessed valuation of residential real property in such municipality.