



General Assembly

January Session, 2025

Raised Bill No. 1276

LCO No. 4438



Referred to Committee on VETERANS' AND MILITARY
AFFAIRS

Introduced by:
(VA)

***AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR
VETERANS WHO ARE PERMANENTLY AND TOTALLY DISABLED
BASED ON A DISABILITY RATING OF ONE HUNDRED PER CENT
AND A PROPERTY TAX EXEMPTION FOR GOLD STAR SPOUSES.***

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

1 Section 1. (*Effective from passage*) In each town in which the grand list
2 for the assessment year commencing October 1, 2024, has been
3 published and lodged for public inspection on or before the effective
4 date of this section:

5 (1) Notwithstanding the provisions of section 12-55 of the general
6 statutes, such town's assessor or board of assessors may disregard,
7 adjust and republish said grand list not later than thirty days after the
8 effective date of this section;

9 (2) Notwithstanding the provisions of subsection (b) of section 12-110
10 of the general statutes, such town's board of assessment appeals shall
11 meet to hear appeals related to the assessment of property during the
12 period commencing sixty days after the effective date of this section and

13 concluding ninety days after the effective date of this section, on
14 business days as described in said subsection;

15 (3) Notwithstanding the provisions of subdivision (1) of subsection
16 (a) of section 12-111 of the general statutes and section 12-112 of the
17 general statutes, appeals from the doings of such town's assessors shall
18 be heard or entertained by such town's board of assessment appeals if
19 such appeal is made on or before the fifteenth day after the effective date
20 of this section; and

21 (4) Notwithstanding the provisions of subdivisions (1) and (2) of
22 subsection (a) of section 12-111 of the general statutes, such town's board
23 of assessment appeals shall notify each taxpayer who filed an appeal,
24 whether to advise of the date, time and place of the appeal hearing or to
25 advise that such board has elected not to conduct an appeal hearing, not
26 later than sixty days after the effective date of this section.

27 Sec. 2. Subdivision (83) of section 12-81 of the general statutes is
28 repealed and the following is substituted in lieu thereof (*Effective from*
29 *passage and applicable to assessment years commencing on or after October 1,*
30 *2024*):

31 (83) (A) (i) [A] That portion of a dwelling, including a condominium,
32 as defined in section 47-68a, [and] a unit in a common interest
33 community, as defined in section 47-202, [that is (I) owned by] and a
34 mobile manufactured home, as defined in section 12-63a, and the lot
35 upon which such dwelling sits, not to exceed two acres thereof, that (I)
36 belongs to, or is held in trust for, any resident of this state who has
37 served in the Army, Navy, Marine Corps, Coast Guard, Air Force or
38 Space Force of the United States, [and] has been determined by the
39 United States Department of Veterans Affairs to be permanently and
40 totally disabled based on a service-connected [permanent and total]
41 disability rating [as determined by the United States Department of
42 Veterans Affairs] of one hundred per cent and, if such individual died
43 on or after October 1, 2023, but prior to October 1, 2024, was a resident

44 of this state at the time of such individual's death, and (II) is occupied
45 by such resident as the resident's primary residence, or (ii) lacking such
46 residence, one motor vehicle [owned by] that belongs to, or is held in
47 trust for, such resident and is garaged in this state. As used in this
48 subdivision, "dwelling" does not include any portion of the unit or
49 structure used by such resident for commercial purposes or from which
50 such resident derives any rental income.

51 (B) If such resident lacks such [dwelling or motor vehicle] property
52 in such resident's name, [the dwelling or motor vehicle, as applicable,]
53 so much of the property belonging to, or held in trust for, such resident's
54 spouse, who is domiciled with such resident, shall be so exempt. When
55 any resident entitled to an exemption under the provisions of this
56 subdivision has died on or after October 1, 2024, or had died on or after
57 October 1, 2023, but prior to October 1, 2024, as applicable, the
58 [dwelling] real property or motor vehicle, as applicable, described in
59 subparagraph (A) of this subdivision belonging to, or held in trust for,
60 such deceased resident's surviving spouse, while such spouse remains
61 a widow or widower, or belonging to or held in trust for such deceased
62 resident's minor children during their minority, or both, while they are
63 residents of this state, shall be so exempt as that to which such resident
64 was or would have been entitled at the time of such resident's death.

65 (C) No individual entitled to the exemption under this subdivision
66 and under one or more of subdivisions (19), (22), (23), (25) and (26) of
67 this section shall receive more than one exemption.

68 (D) (i) No individual shall receive any exemption to which such
69 individual is entitled under this subdivision until such individual has
70 complied with section 12-95, as amended by this act, and has submitted
71 proof of such individual's [disability rating, as determined]
72 determination by the United States Department of Veterans Affairs, to
73 the assessor of the town in which the exemption is sought. If there is no
74 change to an individual's [disability rating] determination, such proof
75 shall not be required for any assessment year following that for which

76 the exemption under this subdivision is granted initially. If the United
77 States Department of Veterans Affairs modifies an individual's
78 [disability rating] determination to other than permanently and totally
79 disabled based on a service-connected [permanent and total] disability
80 rating of one hundred per cent, such modification shall be deemed a
81 waiver of the right to the exemption under this subdivision. Any such
82 individual whose [disability rating] determination was modified to
83 other than permanently and totally disabled based on a service-
84 connected [permanent and total] disability rating of one hundred per
85 cent may seek the exemption under subdivision (20) of this section.

86 (ii) Any individual who has been unable to submit evidence of
87 [disability rating] such determination by the United States Department
88 of Veterans Affairs in the manner required by this subdivision, or who
89 has failed to submit such evidence as provided in section 12-95, as
90 amended by this act, may, when such individual obtains such evidence,
91 make application to the tax collector not later than one year after such
92 individual obtains such proof or not later than one year after the
93 expiration of the time limited in section 12-95, as amended by this act,
94 as the case may be, for abatement in case the tax has not been paid, or
95 for refund in case the whole tax or part of the tax has been paid. Such
96 abatement or refund may be granted retroactively to include the
97 assessment day next succeeding the date as of which such individual
98 was entitled to such [disability rating as determined] determination by
99 the United States Department of Veterans Affairs, but in no case shall
100 any abatement or refund be made for a period greater than three years.

101 (iii) The tax collector shall, after examination of such application, refer
102 the same, with the tax collector's recommendations thereon, to the board
103 of selectmen of a town or to the corresponding authority of any other
104 municipality, and shall certify to the amount of abatement or refund to
105 which the applicant is entitled. Upon receipt of such application and
106 certification, the selectmen or other duly constituted authority shall, in
107 case the tax has not been paid, issue a certificate of abatement or, in case
108 the whole tax or part of the tax has been paid, draw an order upon the

109 treasurer in favor of such applicant for such amount, without interest.
110 Any action so taken by such selectmen or other authority shall be a
111 matter of record and the tax collector shall be notified in writing of such
112 action.

113 Sec. 3. Subdivision (20) of section 12-81 of the general statutes is
114 repealed and the following is substituted in lieu thereof (*Effective from*
115 *passage and applicable to assessment years commencing on or after October 1,*
116 *2024*):

117 (20) (A) Subject to the provisions hereinafter stated, property not
118 exceeding three thousand five hundred dollars in amount shall be
119 exempt from taxation, which property belongs to, or is held in trust for,
120 any resident of this state who has served, or is serving, in the Army,
121 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the
122 United States and (i) has a disability rating as determined by the United
123 States Department of Veterans Affairs amounting to ten per cent or
124 more of total disability, other than a determination of being
125 permanently and totally disabled based on a service-connected
126 [permanent and total] disability rating of one hundred per cent,
127 provided such exemption shall be two thousand dollars in any case in
128 which such rating is between ten per cent and twenty-five per cent; two
129 thousand five hundred dollars in any case in which such rating is more
130 than twenty-five per cent but not more than fifty per cent; three
131 thousand dollars in any case in which such rating is more than fifty per
132 cent but not more than seventy-five per cent; and three thousand five
133 hundred dollars in any case in which such resident has attained sixty-
134 five years of age or such rating is more than seventy-five per cent; or (ii)
135 is receiving a pension, annuity or compensation from the United States
136 because of the loss in service of a leg or arm or that which is considered
137 by the rules of the United States Pension Office or the Bureau of War
138 Risk Insurance the equivalent of such loss.

139 (B) If such veteran lacks such amount of property in such veteran's
140 name, so much of the property belonging to, or held in trust for, such

141 veteran's spouse, who is domiciled with such veteran, as is necessary to
142 equal such amount shall also be so exempt. When any veteran entitled
143 to an exemption under the provisions of this subdivision has died,
144 property belonging to, or held in trust for, such deceased veteran's
145 surviving spouse, while such spouse remains a widow or widower, or
146 belonging to or held in trust for such deceased veteran's minor children
147 during their minority, or both, while they are residents of this state, shall
148 be exempt in the same aggregate amount as that to which the disabled
149 veteran was or would have been entitled at the time of such veteran's
150 death.

151 (C) No individual entitled to the exemption under this subdivision
152 and under one or more of subdivisions (19), (22), (23), (25) and (26) of
153 this section shall receive more than one exemption.

154 (D) (i) No individual shall receive any exemption to which such
155 individual is entitled under this subdivision until such individual has
156 complied with section 12-95, as amended by this act, and has submitted
157 proof of such individual's disability rating, as determined by the United
158 States Department of Veterans Affairs, to the assessor of the town in
159 which the exemption is sought. If there is no change to an individual's
160 disability rating, such proof shall not be required for any assessment
161 year following that for which the exemption under this subdivision is
162 granted initially. If the United States Department of Veterans Affairs
163 modifies a veteran's disability rating, such modification shall be deemed
164 a waiver of the right to the exemption under this subdivision until proof
165 of disability rating is submitted to the assessor and the right to such
166 exemption is established as required initially, except that if such
167 disability rating is modified to a determination that such veteran is
168 permanently and totally disabled based on a service-connected
169 [permanent and total] disability rating of one hundred per cent, such
170 veteran may seek the exemption under subdivision (83) of this section.

171 (ii) Any individual who has been unable to submit evidence of
172 disability rating in the manner required by this subdivision, or who has

173 failed to submit such evidence as provided in section 12-95, as amended
174 by this act, may, when such individual obtains such evidence, make
175 application to the tax collector not later than one year after such
176 individual obtains such proof or not later than one year after the
177 expiration of the time limited in section 12-95, as amended by this act,
178 as the case may be, for abatement in case the tax has not been paid, or
179 for refund in case the whole tax has been paid, of such part or the whole
180 of such tax as represents the service exemption. Such abatement or
181 refund may be granted retroactively to include the assessment day next
182 succeeding the date as of which such person was entitled to such
183 disability rating as determined by the United States Department of
184 Veterans Affairs, but in no case shall any abatement or refund be made
185 for a period greater than three years.

186 (iii) The tax collector shall, after examination of such application, refer
187 the same, with the tax collector's recommendations thereon, to the board
188 of selectmen of a town or to the corresponding authority of any other
189 municipality, and shall certify to the amount of abatement or refund to
190 which the applicant is entitled. Upon receipt of such application and
191 certification, the selectmen or other duly constituted authority shall, in
192 case the tax has not been paid, issue a certificate of abatement or, in case
193 the whole tax has been paid, draw an order upon the treasurer in favor
194 of such applicant for the amount, without interest, that represents the
195 service exemption. Any action so taken by such selectmen or other
196 authority shall be a matter of record and the tax collector shall be
197 notified in writing of such action;

198 Sec. 4. Section 12-93 of the general statutes is repealed and the
199 following is substituted in lieu thereof (*Effective from passage and*
200 *applicable to assessment years commencing on or after October 1, 2024*):

201 Any person who claims an exemption from taxation under the
202 provisions of section 12-81, as amended by this act, or 12-82 by reason
203 of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or
204 Space Force of the United States shall give notice to the town clerk of the

205 town in which he resides that he is entitled to such exemption. Any
206 person who has performed such service may establish his right to such
207 exemption by exhibiting to the town clerk an honorable discharge, or a
208 certified copy thereof, from such service or, in the absence of such
209 discharge or copy, by appearing before the assessors for an examination
210 under oath, supported by two affidavits of disinterested persons,
211 showing that the claimant is a veteran, as defined in section 27-103, or is
212 serving or, if he is unable to appear by reason of such service, he may
213 establish such right, until such time as he appears personally and
214 exhibits his discharge or copy, by forwarding to the town clerk annually
215 a written statement, signed by the commanding officer of his unit, ship
216 or station or by some other appropriate officer, or where such claimant
217 is currently serving in an active theater of war or hostilities, by the
218 presentation of a notarized statement of a parent, guardian, spouse or
219 legal representative of such claimant, stating that he is personally
220 serving and is unable to appear in person by reason of such service,
221 which statement shall be received before the assessment day of the town
222 wherein the exemption is claimed. In the case of any person claiming
223 exemption under subdivision (83) of section 12-81, as amended by this
224 act, such person shall present to the assessors all documentation
225 necessary to demonstrate that the claimant has been determined by the
226 United States Department of Veterans Affairs to be permanently and
227 totally disabled based on a service-connected disability rating of one
228 hundred per cent, and shall attest that such person has not filed for, and
229 will not file for, the exemption under said subdivision in another town.
230 The assessors shall report to the town clerk all claims so established.
231 Any person claiming exemption by reason of the service of a relative as
232 a soldier, sailor, marine or member of the Coast Guard, Air Force or
233 Space Force may establish his right thereto by at least two affidavits of
234 disinterested persons showing the service of such relative, his honorable
235 discharge or death in service, and the relationship of the claimant to
236 him; and the assessors may further require such person to be examined
237 by them under oath concerning such facts. The town clerk of the town
238 where the honorable discharge or certified copy thereof and each

239 affidavit is originally presented for record shall record such discharge
240 or certified copy or affidavits thereof in full and shall list the names of
241 such claimants and such service shall be performed by the town clerk
242 without remuneration therefor. Thereafter if any person entitled to such
243 exemption changes his legal residence, the town clerk in the town of
244 former residence and in which such honorable discharge or certified
245 copy thereof or any such affidavit in respect to such person was
246 originally presented for record shall, upon request and payment of a fee
247 by such person to said town of former residence in an amount
248 determined by the town treasurer as necessary to cover the cost of such
249 procedure, prepare and mail to the town in which such person resides,
250 a copy of the record of such discharge or certified copy thereof or
251 affidavits, or he may establish his right to such exemption in the town
252 in which he resides by exhibiting to the town clerk thereof the original
253 discharge or a certified copy thereof or such affidavits. Said clerk shall
254 take therefrom sufficient data to satisfy the exemption requirements of
255 the general statutes and shall record the same and shall note the town
256 where the original complete recording of discharge papers was made.
257 No board of assessors or board of assessment appeals or other official
258 shall allow any such claim for exemption unless evidence as herein
259 specified has been filed in the office of the town clerk, provided, if any
260 claim for exemption has been allowed by any board of assessors or
261 board of assessment appeals prior to July 1, 1923, the provisions of this
262 section shall not apply to such claim. Each claim granted prior to July 1,
263 1923, shall be recorded with those presented subsequent thereto, and a
264 list of such names, alphabetically arranged, shall be furnished the
265 assessors by the town clerk.

266 Sec. 5. Section 12-94 of the general statutes is repealed and the
267 following is substituted in lieu thereof (*Effective from passage and*
268 *applicable to assessment years commencing on or after October 1, 2024*):

269 The exemptions granted in sections 12-81, as amended by this act, and
270 12-82 to soldiers, sailors, marines and members of the Coast Guard, Air
271 Force and Space Force, and their spouses, widows, widowers, fathers

272 and mothers, and to blind or totally disabled persons and their spouses
 273 shall first be made in the town in which the person entitled thereto
 274 resides, and any person asking such exemption in any other town shall
 275 annually make oath before, or forward his or her affidavit to, the
 276 assessors of such town, deposing that such exemptions, except the
 277 exemption provided in subdivision (55) of section 12-81, if allowed, will
 278 not, together with any other exemptions granted under sections 12-81,
 279 as amended by this act, and 12-82, exceed the amount of exemption
 280 thereby allowed to such person. Such affidavit shall be filed with the
 281 assessors within the period the assessors have to complete their duties
 282 in the town where the exemption is claimed. The assessors of each town
 283 shall annually make a certified list of all persons who are found to be
 284 entitled to exemption under the provisions of said sections, which list
 285 shall be filed in the town clerk's office, and shall be prima facie evidence
 286 that the persons whose names appear thereon and who are not required
 287 by law to give annual proof are entitled to such exemption as long as
 288 they continue to reside in such town; but such assessors may, at any
 289 time, require any such person to appear before them for the purpose of
 290 furnishing [additional] evidence that demonstrates such person's
 291 entitlement to such exemption, provided [.] (1) any person who by
 292 reason of such person's disability is unable to so appear may furnish
 293 such assessors a statement from such person's attending physician,
 294 physician assistant or an advanced practice registered nurse certifying
 295 that such person is totally disabled and is unable to make a personal
 296 appearance and such other evidence of total disability as such assessors
 297 may deem appropriate, and (2) any person claiming exemption under
 298 subdivision (83) of section 12-81, as amended by this act, may furnish
 299 documentation from the United States Department of Veterans Affairs
 300 certifying that such person is permanently and totally disabled based on
 301 a service-connected disability rating of one hundred per cent and is
 302 unable to make a personal appearance.

303 Sec. 6. Section 12-95 of the general statutes is repealed and the
 304 following is substituted in lieu thereof (*Effective from passage and*

305 applicable to assessment years commencing on or after October 1, 2024):

306 No individual shall receive any exemption to which such individual
 307 is entitled by any one of subdivisions (19), (20), (22), (23), (25), (26), (28)
 308 and (83) of section 12-81, as amended by this act, or section 12-82 until
 309 such individual has proved such individual's right to such exemption in
 310 accordance with the provisions of sections 12-93, as amended by this act,
 311 and 12-94, as amended by this act, together with such further proof as is
 312 necessary under the provisions of any of said sections, including any
 313 modification by the United States Department of Veterans Affairs of (1)
 314 a veteran's disability rating as described in subdivision (20) of section
 315 12-81, as amended by this act, or (2) a resident's determination as
 316 permanently and totally disabled based on a one hundred per cent
 317 disability rating as described in subdivision (83) of section 12-81, as
 318 amended by this act. Exemptions so proved by residents shall take effect
 319 on the next succeeding assessment day, provided individuals entitled to
 320 an exemption under the provisions of subdivision (20) or (83) of section
 321 12-81, as amended by this act, may prove such right at any time before
 322 the expiration of the time limited by law for the board of assessment
 323 appeals of the town wherein the exemption is claimed to complete its
 324 duties and such exemption shall take effect on the assessment day next
 325 preceding the date of the proof thereof. For purposes of any tax payable
 326 in accordance with the provisions of section 12-71b, any such exemption
 327 referred to in this section shall take effect on the first day of January next
 328 following the date on which the right to such exemption has been
 329 proved.

330 Sec. 7. Section 12-93a of the general statutes is repealed and the
 331 following is substituted in lieu thereof (*Effective from passage and*
 332 *applicable to assessment years commencing on or after October 1, 2024*):

333 (a) Any person entitled to an exemption from property tax in
 334 accordance with any provision of subdivisions (19) to (26), inclusive,
 335 and (83) of section 12-81, as amended by this act, who is the owner of a
 336 residential dwelling on leased land, including any such person who is a

337 sublessee under terms of the lease, shall be entitled to claim such
338 exemption in respect to the assessment of the dwelling for purposes of
339 the property tax, provided (1) the dwelling is such person's principal
340 place of residence, (2) such lease or sublease requires that such person
341 as the lessee or sublessee, whichever is applicable, pay all property taxes
342 related to the dwelling and (3) such lease or sublease is recorded in the
343 land records of the town.

344 (b) Any person entitled to an exemption from property tax in
345 accordance with the provisions of subdivisions (19) to (26), inclusive,
346 and (83) of section 12-81, as amended by this act, shall be entitled to
347 claim such exemption with respect to the assessment of a motor vehicle
348 that is leased by such person. Notwithstanding the provisions of this
349 chapter, any person claiming the exemption under this section for a
350 leased motor vehicle shall be entitled to a refund of tax paid with respect
351 to such vehicle whether such tax was paid by the lessee or by the lessor
352 pursuant to the terms of the lease. Such refund shall equal the amount
353 of such person's exemption multiplied by the applicable mill rate. Any
354 such person claiming the exemption for a leased vehicle under this
355 subdivision for any assessment year shall, not later than the thirty-first
356 day of December next following the assessment year during which the
357 tax for such leased vehicle has been paid, file with the assessor or board
358 of assessors, in the town in which such motor vehicle tax has been paid,
359 written application claiming such exemption on a form approved for
360 such purpose by such assessor or board. Upon approving such person's
361 exemption claim, the assessor shall certify the amount of refund to
362 which the applicant is entitled and shall notify the tax collector of such
363 amount. The tax collector shall refer such certification to the board of
364 selectmen in a town or to the corresponding authority in any other
365 municipality. Upon receipt of such certification, the selectmen or such
366 other authority shall draw an order on the Treasurer in favor of such
367 person for the amount of refund so certified. Failure to file such
368 application as prescribed in this subsection with respect to any
369 assessment year shall constitute a waiver of the right to such exemption

370 for such assessment year.

371 Sec. 8. Section 12-81cc of the general statutes is repealed and the
372 following is substituted in lieu thereof (*Effective from passage and*
373 *applicable to assessment years commencing on or after October 1, 2024*):

374 Any person who has established his or her entitlement to a property
375 tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26), (28),
376 [or] (53) or (83) of section 12-81, as amended by this act, or section 12-
377 81g for a particular assessment year shall be issued a certificate as to
378 such entitlement by the tax assessor of the relevant municipality. Such
379 person shall be entitled to such exemption in any municipality in this
380 state for such assessment year provided a copy of such certificate is
381 provided to the tax assessor of any municipality in which such
382 exemption is claimed and further provided such person would
383 otherwise have been eligible for such exemption in such municipality if
384 he or she had filed for such exemption as provided under the general
385 statutes.

386 Sec. 9. Subdivision (22) of section 12-81 of the general statutes is
387 repealed and the following is substituted in lieu thereof (*Effective October*
388 *1, 2025, and applicable to assessment years commencing on or after October 1,*
389 *2025*):

390 (22) Subject to the provisions of sections 12-89, 12-90 and 12-95, as
391 amended by this act, (A) property to the amount of one thousand dollars
392 belonging to, or held in trust for, any surviving spouse while such
393 person remains a widow or widower, or a minor child or both, residing
394 in this state, of one who has served in the Army, Navy, Marine Corps,
395 Coast Guard, Air Force or Space Force of the United States, or any
396 citizen of the United States who served in the military or naval service
397 of a government allied or associated with the United States, as provided
398 by subdivision (19) of this section, and who has died either during his
399 or her term of service, except as provided in subparagraph (B) of this
400 subdivision, or after becoming a veteran, as defined in section 27-103,

401 [provided such amount shall be three thousand dollars] and (B) if death
 402 was due to service and occurred while on active duty (i) that portion of
 403 a dwelling, including a condominium, as defined in section 47-68a, a
 404 unit in a common interest community, as defined in section 47-202, and
 405 a mobile manufactured home, as defined in section 12-63a, and the lot
 406 upon which such dwelling sits, not to exceed two acres thereof, that (I)
 407 belongs to, or is held in trust for, any such surviving spouse, and (II) is
 408 occupied by such surviving spouse as the surviving spouse's primary
 409 residence, or (ii) lacking such residence, one motor vehicle that belongs
 410 to, or is held in trust for, such surviving spouse and is garaged in this
 411 state. As used in this subparagraph, "dwelling" does not include any
 412 portion of the unit or structure used by such surviving spouse for
 413 commercial purposes or from which such surviving spouse derives any
 414 rental income;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section
Sec. 2	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(83)
Sec. 3	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(20)
Sec. 4	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-93
Sec. 5	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-94

Sec. 6	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-95
Sec. 7	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-93a
Sec. 8	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81cc
Sec. 9	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-81(22)

Statement of Purpose:

To (1) authorize municipalities to disregard already-published grand lists for the assessment years commencing October 1, 2024, for purposes of adjusting and republishing said grand lists, (2) make several changes to the veterans' property tax exemption enacted in public act 24-46, and (3) increase a property tax exemption for surviving spouses of members of the armed forces who were killed in action.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]