



General Assembly

## ***Substitute Bill No. 1276***

*January Session, 2025*



***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 any such appeal is made on or before the fifteenth day after the effective  
20 date of this section;

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, in  
26 accordance with said subdivisions, not later than sixty days after the  
27 effective date of this section;

28 (5) Notwithstanding the provisions of section 12-120 of the general  
29 statutes, such town's assessor or board of assessors shall transmit to the  
30 Secretary of the Office of Policy and Management not later than one  
31 hundred twenty days after the effective date of this section an abstract  
32 of the assessment list that has been examined and corrected by the board  
33 of assessment appeals; and

34 (6) Notwithstanding the provisions of title 7 of the general statutes,  
35 chapter 204 of the general statutes, section 12-142 of the general statutes  
36 and any special act, municipal charter or home rule ordinance, if such  
37 town has adopted a budget or levied taxes for the fiscal year ending June  
38 30, 2026, such town may, by vote of its legislative body or, in a  
39 municipality where the legislative body is a town meeting, by vote of  
40 the board of selectmen, (A) amend its budget in the same manner as  
41 such budget was originally adopted, and (B) not later than one hundred  
42 fifty days after the effective date of this section, adjust the tax levy and  
43 the amount of any remaining installments of such taxes. If such town  
44 has levied a tax that was due and payable in a single installment for the  
45 fiscal year ending June 30, 2026, such town may mail or hand deliver to  
46 persons liable therefor a supplemental rate bill for any additional tax  
47 levy resulting pursuant to subparagraph (B) of this subdivision.

48 Sec. 2. Subdivision (83) of section 12-81 of the general statutes is

49 repealed and the following is substituted in lieu thereof (*Effective from*  
50 *passage and applicable to assessment years commencing on or after October 1,*  
51 *2024*):

52 (83) (A) (i) [A] That portion of a dwelling, including a condominium,  
53 as defined in section 47-68a, [and] a unit in a common interest  
54 community, as defined in section 47-202, [that is (I) owned by] and a  
55 mobile manufactured home, as defined in section 12-63a, and the lot  
56 upon which such dwelling sits, not to exceed two acres thereof, that (I)  
57 belongs to, or is held in trust for, any resident of this state who has  
58 served in the Army, Navy, Marine Corps, Coast Guard, Air Force or  
59 Space Force of the United States and has been determined by the United  
60 States Department of Veterans Affairs to be permanently and totally  
61 disabled based on a service-connected [permanent and total] disability  
62 rating [as determined by the United States Department of Veterans  
63 Affairs] of one hundred per cent, and (II) is occupied by such resident  
64 as the resident's primary residence, or (ii) lacking such residence, one  
65 motor vehicle [owned by] that belongs to, or is held in trust for, such  
66 resident and is garaged in this state. As used in this subdivision,  
67 "dwelling" does not include any portion of the unit or structure used by  
68 such resident for commercial purposes or from which such resident  
69 derives any rental income.

70 (B) If such resident lacks such [dwelling or motor vehicle] property  
71 in such resident's name, [the dwelling or motor vehicle, as applicable,]  
72 so much of the property belonging to, or held in trust for, such resident's  
73 spouse, who is domiciled with such resident, shall be so exempt. When  
74 any resident entitled to an exemption under the provisions of this  
75 subdivision has died, the [dwelling] real property or motor vehicle, as  
76 applicable, described in subparagraph (A) of this subdivision belonging  
77 to, or held in trust for, such deceased resident's surviving spouse, while  
78 such spouse remains a widow or widower, or belonging to or held in  
79 trust for such deceased resident's minor children during their minority,  
80 or both, while they are residents of this state, shall be so exempt as that  
81 to which such resident was or would have been entitled at the time of  
82 such resident's death.

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

86 (D) (i) No individual shall receive any exemption to which such  
87 individual is entitled under this subdivision until such individual has  
88 complied with section 12-95, as amended by this act, and has submitted  
89 proof of such individual's [disability rating, as determined]  
90 determination by the United States Department of Veterans Affairs, to  
91 the assessor of the town in which the exemption is sought. If there is no  
92 change to an individual's [disability rating] determination, such proof  
93 shall not be required for any assessment year following that for which  
94 the exemption under this subdivision is granted initially. If the United  
95 States Department of Veterans Affairs modifies an individual's  
96 [disability rating] determination to other than permanently and totally  
97 disabled based on a service-connected [permanent and total] disability  
98 rating of one hundred per cent, such modification shall be deemed a  
99 waiver of the right to the exemption under this subdivision. Any such  
100 individual whose [disability rating] determination was modified to  
101 other than permanently and totally disabled based on a service-  
102 connected [permanent and total] disability rating of one hundred per  
103 cent may seek the exemption under subdivision (20) of this section.

104 (ii) Any individual who has been unable to submit evidence of  
105 [disability rating] such determination by the United States Department  
106 of Veterans Affairs in the manner required by this subdivision, or who  
107 has failed to submit such evidence as provided in section 12-95, as  
108 amended by this act, may, when such individual obtains such evidence,  
109 make application to the tax collector not later than one year after such  
110 individual obtains such proof or not later than one year after the  
111 expiration of the time limited in section 12-95, as amended by this act,  
112 as the case may be, for abatement in case the tax has not been paid, or  
113 for refund in case the whole tax or part of the tax has been paid. Such  
114 abatement or refund may be granted retroactively to include the  
115 assessment day next succeeding the date as of which such individual  
116 was entitled to such [disability rating as determined] determination by

117 the United States Department of Veterans Affairs, but in no case shall  
118 any abatement or refund be made for a period greater than three years.

119 (iii) The tax collector shall, after examination of such application, refer  
120 the same, with the tax collector's recommendations thereon, to the board  
121 of selectmen of a town or to the corresponding authority of any other  
122 municipality, and shall certify to the amount of abatement or refund to  
123 which the applicant is entitled. Upon receipt of such application and  
124 certification, the selectmen or other duly constituted authority shall, in  
125 case the tax has not been paid, issue a certificate of abatement or, in case  
126 the whole tax or part of the tax has been paid, draw an order upon the  
127 treasurer in favor of such applicant for such amount, without interest.  
128 Any action so taken by such selectmen or other authority shall be a  
129 matter of record and the tax collector shall be notified in writing of such  
130 action.

131 Sec. 3. (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon  
132 approval by its legislative body, may provide that the surviving spouse  
133 of any resident of this state who (1) had served in the Army, Navy,  
134 Marine Corps, Coast Guard, Air Force or Space Force of the United  
135 States, (2) had been determined by the United States Department of  
136 Veterans Affairs to have a service-connected disability rating, and (3)  
137 died prior to October 1, 2024, shall, while such spouse remains a widow  
138 or widower, be entitled to an exemption from property tax on (A) that  
139 portion of a dwelling, including a condominium, as defined in section  
140 47-68a of the general statutes, a unit in a common interest community,  
141 as defined in section 47-202 of the general statutes, and a mobile  
142 manufactured home, as defined in section 12-63a of the general statutes,  
143 and the lot upon which such dwelling sits, not to exceed two acres  
144 thereof, that (i) belongs to, or is held in trust for, such surviving spouse,  
145 and (ii) is occupied by such surviving spouse as the surviving spouse's  
146 primary residence, or (B) lacking such residence, one motor vehicle that  
147 belongs to, or is held in trust for, such surviving spouse and is garaged  
148 in this state. As used in this subsection, "dwelling" does not include any  
149 portion of the unit or structure used by such surviving spouse for  
150 commercial purposes or from which such surviving spouse derives any

151 rental income.

152 (b) (1) No surviving spouse shall receive the exemption to which such  
153 surviving spouse is entitled under this section until such surviving  
154 spouse has complied with section 12-95 of the general statutes, as  
155 amended by this act, and has submitted proof to the assessor of the town  
156 in which the exemption is sought that the surviving spouse's deceased  
157 veteran was determined by the United States Department of Veterans  
158 Affairs to have a service-connected disability rating.

159 (2) Any surviving spouse who has been unable to submit evidence of  
160 such determination by the United States Department of Veterans Affairs  
161 in the manner required by this subsection, or who has failed to submit  
162 such evidence as provided in section 12-95 of the general statutes, as  
163 amended by this act, may, when such surviving spouse obtains such  
164 evidence, make application to the tax collector not later than one year  
165 after such surviving spouse obtains such proof or not later than one year  
166 after the expiration of the time limited in section 12-95 of the general  
167 statutes, as amended by this act, as the case may be, for abatement in  
168 case the tax has not been paid, or for refund in case the whole tax or part  
169 of the tax has been paid. Such abatement or refund may be granted  
170 retroactively to include the assessment day next succeeding the date as  
171 of which such surviving spouse was entitled to such determination by  
172 the United States Department of Veterans Affairs, but in no case shall  
173 any abatement or refund be made for a period greater than three years.

174 (3) The tax collector shall, after examination of such application, refer  
175 the same, with the tax collector's recommendations thereon, to the board  
176 of selectmen of a town or to the corresponding authority of any other  
177 municipality, and shall certify to the amount of abatement or refund to  
178 which the applicant is entitled. Upon receipt of such application and  
179 certification, the selectmen or other duly constituted authority shall, in  
180 case the tax has not been paid, issue a certificate of abatement or, in case  
181 the whole tax or part of the tax has been paid, draw an order upon the  
182 treasurer in favor of such applicant for such amount, without interest.  
183 Any action so taken by such selectmen or other authority shall be a

184 matter of record and the tax collector shall be notified in writing of such  
185 action.

186 Sec. 4. Subdivision (20) of section 12-81 of the general statutes is  
187 repealed and the following is substituted in lieu thereof (*Effective from*  
188 *passage and applicable to assessment years commencing on or after October 1,*  
189 *2024*):

190 (20) (A) Subject to the provisions hereinafter stated, property not  
191 exceeding three thousand five hundred dollars in amount shall be  
192 exempt from taxation, which property belongs to, or is held in trust for,  
193 any resident of this state who has served, or is serving, in the Army,  
194 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the  
195 United States and (i) has a disability rating as determined by the United  
196 States Department of Veterans Affairs amounting to ten per cent or  
197 more of total disability, other than a determination of being  
198 permanently and totally disabled based on a service-connected  
199 [permanent and total] disability rating of one hundred per cent,  
200 provided such exemption shall be two thousand dollars in any case in  
201 which such rating is between ten per cent and twenty-five per cent; two  
202 thousand five hundred dollars in any case in which such rating is more  
203 than twenty-five per cent but not more than fifty per cent; three  
204 thousand dollars in any case in which such rating is more than fifty per  
205 cent but not more than seventy-five per cent; and three thousand five  
206 hundred dollars in any case in which such resident has attained sixty-  
207 five years of age or such rating is more than seventy-five per cent; or (ii)  
208 is receiving a pension, annuity or compensation from the United States  
209 because of the loss in service of a leg or arm or that which is considered  
210 by the rules of the United States Pension Office or the Bureau of War  
211 Risk Insurance the equivalent of such loss.

212 (B) If such veteran lacks such amount of property in such veteran's  
213 name, so much of the property belonging to, or held in trust for, such  
214 veteran's spouse, who is domiciled with such veteran, as is necessary to  
215 equal such amount shall also be so exempt. When any veteran entitled  
216 to an exemption under the provisions of this subdivision has died,

217 property belonging to, or held in trust for, such deceased veteran's  
218 surviving spouse, while such spouse remains a widow or widower, or  
219 belonging to or held in trust for such deceased veteran's minor children  
220 during their minority, or both, while they are residents of this state, shall  
221 be exempt in the same aggregate amount as that to which the disabled  
222 veteran was or would have been entitled at the time of such veteran's  
223 death.

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

227 (D) (i) No individual shall receive any exemption to which such  
228 individual is entitled under this subdivision until such individual has  
229 complied with section 12-95, as amended by this act, and has submitted  
230 proof of such individual's disability rating, as determined by the United  
231 States Department of Veterans Affairs, to the assessor of the town in  
232 which the exemption is sought. If there is no change to an individual's  
233 disability rating, such proof shall not be required for any assessment  
234 year following that for which the exemption under this subdivision is  
235 granted initially. If the United States Department of Veterans Affairs  
236 modifies a veteran's disability rating, such modification shall be deemed  
237 a waiver of the right to the exemption under this subdivision until proof  
238 of disability rating is submitted to the assessor and the right to such  
239 exemption is established as required initially, except that if such  
240 disability rating is modified to a determination that such veteran is  
241 permanently and totally disabled based on a service-connected  
242 [permanent and total] disability rating of one hundred per cent, such  
243 veteran may seek the exemption under subdivision (83) of this section.

244 (ii) Any individual who has been unable to submit evidence of  
245 disability rating in the manner required by this subdivision, or who has  
246 failed to submit such evidence as provided in section 12-95, as amended  
247 by this act, may, when such individual obtains such evidence, make  
248 application to the tax collector not later than one year after such  
249 individual obtains such proof or not later than one year after the



250 expiration of the time limited in section 12-95, as amended by this act,  
251 as the case may be, for abatement in case the tax has not been paid, or  
252 for refund in case the whole tax has been paid, of such part or the whole  
253 of such tax as represents the service exemption. Such abatement or  
254 refund may be granted retroactively to include the assessment day next  
255 succeeding the date as of which such person was entitled to such  
256 disability rating as determined by the United States Department of  
257 Veterans Affairs, but in no case shall any abatement or refund be made  
258 for a period greater than three years.

259 (iii) The tax collector shall, after examination of such application, refer  
260 the same, with the tax collector's recommendations thereon, to the board  
261 of selectmen of a town or to the corresponding authority of any other  
262 municipality, and shall certify to the amount of abatement or refund to  
263 which the applicant is entitled. Upon receipt of such application and  
264 certification, the selectmen or other duly constituted authority shall, in  
265 case the tax has not been paid, issue a certificate of abatement or, in case  
266 the whole tax has been paid, draw an order upon the treasurer in favor  
267 of such applicant for the amount, without interest, that represents the  
268 service exemption. Any action so taken by such selectmen or other  
269 authority shall be a matter of record and the tax collector shall be  
270 notified in writing of such action;

271 Sec. 5. Section 12-93 of the general statutes is repealed and the  
272 following is substituted in lieu thereof (*Effective from passage and*  
273 *applicable to assessment years commencing on or after October 1, 2024*):

274 Any person who claims an exemption from taxation under the  
275 provisions of section 12-81, as amended by this act, or 12-82 by reason  
276 of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or  
277 Space Force of the United States shall give notice to the town clerk of the  
278 town in which he resides that he is entitled to such exemption. Any  
279 person who has performed such service may establish his right to such  
280 exemption by exhibiting to the town clerk an honorable discharge, or a  
281 certified copy thereof, from such service or, in the absence of such  
282 discharge or copy, by appearing before the assessors for an examination

283 under oath, supported by two affidavits of disinterested persons,  
284 showing that the claimant is a veteran, as defined in section 27-103, or is  
285 serving or, if he is unable to appear by reason of such service, he may  
286 establish such right, until such time as he appears personally and  
287 exhibits his discharge or copy, by forwarding to the town clerk annually  
288 a written statement, signed by the commanding officer of his unit, ship  
289 or station or by some other appropriate officer, or where such claimant  
290 is currently serving in an active theater of war or hostilities, by the  
291 presentation of a notarized statement of a parent, guardian, spouse or  
292 legal representative of such claimant, stating that he is personally  
293 serving and is unable to appear in person by reason of such service,  
294 which statement shall be received before the assessment day of the town  
295 wherein the exemption is claimed. In the case of any person claiming  
296 exemption under subdivision (83) of section 12-81, as amended by this  
297 act, such person shall present to the assessors all documentation  
298 necessary to demonstrate that the claimant has been determined by the  
299 United States Department of Veterans Affairs to be permanently and  
300 totally disabled based on a service-connected disability rating of one  
301 hundred per cent, and shall attest that such person has not filed for, and  
302 will not file for, the exemption under said subdivision in another town.  
303 The assessors shall report to the town clerk all claims so established.  
304 Any person claiming exemption by reason of the service of a relative as  
305 a soldier, sailor, marine or member of the Coast Guard, Air Force or  
306 Space Force may establish his right thereto by at least two affidavits of  
307 disinterested persons showing the service of such relative, his honorable  
308 discharge or death in service, and the relationship of the claimant to  
309 him; and the assessors may further require such person to be examined  
310 by them under oath concerning such facts. The town clerk of the town  
311 where the honorable discharge or certified copy thereof and each  
312 affidavit is originally presented for record shall record such discharge  
313 or certified copy or affidavits thereof in full and shall list the names of  
314 such claimants and such service shall be performed by the town clerk  
315 without remuneration therefor. Thereafter if any person entitled to such  
316 exemption changes his legal residence, the town clerk in the town of  
317 former residence and in which such honorable discharge or certified

318 copy thereof or any such affidavit in respect to such person was  
319 originally presented for record shall, upon request and payment of a fee  
320 by such person to said town of former residence in an amount  
321 determined by the town treasurer as necessary to cover the cost of such  
322 procedure, prepare and mail to the town in which such person resides,  
323 a copy of the record of such discharge or certified copy thereof or  
324 affidavits, or he may establish his right to such exemption in the town  
325 in which he resides by exhibiting to the town clerk thereof the original  
326 discharge or a certified copy thereof or such affidavits. Said clerk shall  
327 take therefrom sufficient data to satisfy the exemption requirements of  
328 the general statutes and shall record the same and shall note the town  
329 where the original complete recording of discharge papers was made.  
330 No board of assessors or board of assessment appeals or other official  
331 shall allow any such claim for exemption unless evidence as herein  
332 specified has been filed in the office of the town clerk, provided, if any  
333 claim for exemption has been allowed by any board of assessors or  
334 board of assessment appeals prior to July 1, 1923, the provisions of this  
335 section shall not apply to such claim. Each claim granted prior to July 1,  
336 1923, shall be recorded with those presented subsequent thereto, and a  
337 list of such names, alphabetically arranged, shall be furnished the  
338 assessors by the town clerk.

339       Sec. 6. Section 12-94 of the general statutes is repealed and the  
340 following is substituted in lieu thereof (*Effective from passage and*  
341 *applicable to assessment years commencing on or after October 1, 2024*):

342       The exemptions granted in sections 12-81, as amended by this act, and  
343 12-82 to soldiers, sailors, marines and members of the Coast Guard, Air  
344 Force and Space Force, and their spouses, widows, widowers, fathers  
345 and mothers, and to blind or totally disabled persons and their spouses  
346 shall first be made in the town in which the person entitled thereto  
347 resides, and any person asking such exemption in any other town shall  
348 annually make oath before, or forward his or her affidavit to, the  
349 assessors of such town, deposing that such exemptions, except the  
350 exemption provided in subdivision (55) of section 12-81, if allowed, will  
351 not, together with any other exemptions granted under sections 12-81,

352 as amended by this act, and 12-82, exceed the amount of exemption  
353 thereby allowed to such person. Such affidavit shall be filed with the  
354 assessors within the period the assessors have to complete their duties  
355 in the town where the exemption is claimed. The assessors of each town  
356 shall annually make a certified list of all persons who are found to be  
357 entitled to exemption under the provisions of said sections, which list  
358 shall be filed in the town clerk's office, and shall be prima facie evidence  
359 that the persons whose names appear thereon and who are not required  
360 by law to give annual proof are entitled to such exemption as long as  
361 they continue to reside in such town; but such assessors may, at any  
362 time, require any such person to appear before them for the purpose of  
363 furnishing [additional] evidence that demonstrates such person's  
364 entitlement to such exemption, provided [,] (1) any person who by  
365 reason of such person's disability is unable to so appear may furnish  
366 such assessors a statement from such person's attending physician,  
367 physician assistant or an advanced practice registered nurse certifying  
368 that such person is totally disabled and is unable to make a personal  
369 appearance and such other evidence of total disability as such assessors  
370 may deem appropriate, and (2) any person claiming exemption under  
371 subdivision (83) of section 12-81, as amended by this act, may furnish  
372 documentation from the United States Department of Veterans Affairs  
373 certifying that such person is permanently and totally disabled based on  
374 a service-connected disability rating of one hundred per cent and is  
375 unable to make a personal appearance.

376 Sec. 7. Section 12-95 of the general statutes is repealed and the  
377 following is substituted in lieu thereof (*Effective from passage and*  
378 *applicable to assessment years commencing on or after October 1, 2024*):

379 No individual shall receive any exemption to which such individual  
380 is entitled by any one of subdivisions (19), (20), (22), (23), (25), (26), (28)  
381 and (83) of section 12-81, as amended by this act, or section 12-82 until  
382 such individual has proved such individual's right to such exemption in  
383 accordance with the provisions of sections 12-93, as amended by this act,  
384 and 12-94, as amended by this act, together with such further proof as is  
385 necessary under the provisions of any of said sections, including any

386 modification by the United States Department of Veterans Affairs of (1)  
 387 a veteran's disability rating as described in subdivision (20) of section  
 388 12-81, as amended by this act, or (2) a resident's determination as  
 389 permanently and totally disabled based on a one hundred per cent  
 390 disability rating as described in subdivision (83) of section 12-81, as  
 391 amended by this act. Exemptions so proved by residents shall take effect  
 392 on the next succeeding assessment day, provided individuals entitled to  
 393 an exemption under the provisions of subdivision (20) or (83) of section  
 394 12-81, as amended by this act, may prove such right at any time before  
 395 the expiration of the time limited by law for the board of assessment  
 396 appeals of the town wherein the exemption is claimed to complete its  
 397 duties and such exemption shall take effect on the assessment day next  
 398 preceding the date of the proof thereof. For purposes of any tax payable  
 399 in accordance with the provisions of section 12-71b, any such exemption  
 400 referred to in this section shall take effect on the first day of January next  
 401 following the date on which the right to such exemption has been  
 402 proved.

403 Sec. 8. Section 12-93a of the general statutes is repealed and the  
 404 following is substituted in lieu thereof (*Effective from passage and*  
 405 *applicable to assessment years commencing on or after October 1, 2024*):

406 (a) Any person entitled to an exemption from property tax in  
 407 accordance with any provision of subdivisions (19) to (26), inclusive,  
 408 and (83) of section 12-81, as amended by this act, who is the owner of a  
 409 residential dwelling on leased land, including any such person who is a  
 410 sublessee under terms of the lease, shall be entitled to claim such  
 411 exemption in respect to the assessment of the dwelling for purposes of  
 412 the property tax, provided (1) the dwelling is such person's principal  
 413 place of residence, (2) such lease or sublease requires that such person  
 414 as the lessee or sublessee, whichever is applicable, pay all property taxes  
 415 related to the dwelling and (3) such lease or sublease is recorded in the  
 416 land records of the town.

417 (b) Any person entitled to an exemption from property tax in  
 418 accordance with the provisions of subdivisions (19) to (26), inclusive,

419 and (83) of section 12-81, as amended by this act, shall be entitled to  
420 claim such exemption with respect to the assessment of a motor vehicle  
421 that is leased by such person. Notwithstanding the provisions of this  
422 chapter, any person claiming the exemption under this section for a  
423 leased motor vehicle shall be entitled to a refund of tax paid with respect  
424 to such vehicle whether such tax was paid by the lessee or by the lessor  
425 pursuant to the terms of the lease. Such refund shall equal the amount  
426 of such person's exemption multiplied by the applicable mill rate. Any  
427 such person claiming the exemption for a leased vehicle under this  
428 subdivision for any assessment year shall, not later than the thirty-first  
429 day of December next following the assessment year during which the  
430 tax for such leased vehicle has been paid, file with the assessor or board  
431 of assessors, in the town in which such motor vehicle tax has been paid,  
432 written application claiming such exemption on a form approved for  
433 such purpose by such assessor or board. Upon approving such person's  
434 exemption claim, the assessor shall certify the amount of refund to  
435 which the applicant is entitled and shall notify the tax collector of such  
436 amount. The tax collector shall refer such certification to the board of  
437 selectmen in a town or to the corresponding authority in any other  
438 municipality. Upon receipt of such certification, the selectmen or such  
439 other authority shall draw an order on the Treasurer in favor of such  
440 person for the amount of refund so certified. Failure to file such  
441 application as prescribed in this subsection with respect to any  
442 assessment year shall constitute a waiver of the right to such exemption  
443 for such assessment year.

444       Sec. 9. Section 12-81cc of the general statutes is repealed and the  
445 following is substituted in lieu thereof (*Effective from passage and*  
446 *applicable to assessment years commencing on or after October 1, 2024*):

447       Any person who has established his or her entitlement to a property  
448 tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26), (28),  
449 [or] (53) or (83) of section 12-81, as amended by this act, or section 12-  
450 81g for a particular assessment year shall be issued a certificate as to  
451 such entitlement by the tax assessor of the relevant municipality. Such  
452 person shall be entitled to such exemption in any municipality in this

453 state for such assessment year provided a copy of such certificate is  
454 provided to the tax assessor of any municipality in which such  
455 exemption is claimed and further provided such person would  
456 otherwise have been eligible for such exemption in such municipality if  
457 he or she had filed for such exemption as provided under the general  
458 statutes.

459       Sec. 10. Subdivision (22) of section 12-81 of the general statutes is  
460 repealed and the following is substituted in lieu thereof (*Effective October*  
461 *1, 2025, and applicable to assessment years commencing on or after October 1,*  
462 *2025*):

463       (22) Subject to the provisions of sections 12-89, 12-90 and 12-95, as  
464 amended by this act, (A) property to the amount of one thousand dollars  
465 belonging to, or held in trust for, any surviving spouse while such  
466 person remains a widow or widower, or a minor child or both, residing  
467 in this state, of one who has served in the Army, Navy, Marine Corps,  
468 Coast Guard, Air Force or Space Force of the United States, or any  
469 citizen of the United States who served in the military or naval service  
470 of a government allied or associated with the United States, as provided  
471 by subdivision (19) of this section, and who has died either during his  
472 or her term of service, except as provided in subparagraph (B) of this  
473 subdivision, or after becoming a veteran, as defined in section 27-103,  
474 [provided such amount shall be three thousand dollars] and (B) if death  
475 was due to service and occurred while on active duty (i) that portion of  
476 a dwelling, including a condominium, as defined in section 47-68a, a  
477 unit in a common interest community, as defined in section 47-202, and  
478 a mobile manufactured home, as defined in section 12-63a, and the lot  
479 upon which such dwelling sits, not to exceed two acres thereof, that (I)  
480 belongs to, or is held in trust for, any such surviving spouse, and (II) is  
481 occupied by such surviving spouse as the surviving spouse's primary  
482 residence, or (ii) lacking such residence, one motor vehicle that belongs  
483 to, or is held in trust for, such surviving spouse and is garaged in this  
484 state. As used in this subparagraph, "dwelling" does not include any  
485 portion of the unit or structure used by such surviving spouse for  
486 commercial purposes or from which such surviving spouse derives any

487 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>October 1, 2025</i>	New section
Sec. 4	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81(20)
Sec. 5	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-93
Sec. 6	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-94
Sec. 7	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-95
Sec. 8	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-93a
Sec. 9	<i>from passage and applicable to assessment years commencing on or after October 1, 2024</i>	12-81cc
Sec. 10	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-81(22)

VA Joint Favorable Subst.



***APP***      *Joint Favorable*