



General Assembly

Amendment

January Session, 2025

LCO No. 9768



Offered by:

SEN. HONIG, 8th Dist.

REP. FOSTER, 57th Dist.

SEN. GORDON, 35th Dist.

To: Subst. Senate Bill No. 1276

File No. 38

Cal. No. 69

"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."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (83) of section 12-81 of the general statutes, as
4 amended by section 4 of public act 25-2, is repealed and the following is
5 substituted in lieu thereof (*Effective October 1, 2025, and applicable to*
6 *assessment years commencing on or after October 1, 2025*):

7 (83) (A) (i) [A] That fractional share of a dwelling, including a
8 condominium, as defined in section 47-68a, [and] a unit in a common
9 interest community, as defined in section 47-202, [that is (I) owned by]
10 and a mobile manufactured home, as defined in section 12-63a, (I) that
11 belongs to or is held in trust for any resident of this state who has served
12 in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space

13 Force of the United States and has been determined by the United States
14 Department of Veterans Affairs to be permanently and totally disabled
15 based on a service-connected disability rating of one hundred per cent,
16 or that is possessed by such a resident as a tenant for life or tenant for a
17 term of years liable for property tax under section 12-48, and (II) that is
18 occupied by such resident as the resident's primary residence, or (ii)
19 lacking such residence, one motor vehicle [owned by] that belongs to or
20 is held in trust for such resident and is garaged in this state. As used in
21 this subdivision, "dwelling" does not include any portion of the unit or
22 structure used by such resident for commercial purposes or from which
23 such resident derives any rental income.

24 (B) If such resident lacks such [dwelling or motor vehicle] property
25 in such resident's name, [the dwelling or motor vehicle, as applicable,]
26 so much of the property belonging to or held in trust for such resident's
27 spouse, or possessed by such resident's spouse as a tenant for life or
28 tenant for a term of years liable for property tax under section 12-48,
29 who is domiciled with such resident, shall be so exempt. When any
30 resident entitled to an exemption under the provisions of this
31 subdivision has died, the [dwelling] real property or motor vehicle, as
32 applicable, described in subparagraph (A) of this subdivision belonging
33 to [,] or held in trust for [,] such deceased resident's surviving spouse, or
34 possessed by such deceased resident's spouse as a tenant for life or
35 tenant for a term of years liable for property tax under section 12-48,
36 while such spouse remains a widow or widower, or belonging to or held
37 in trust for such deceased resident's minor children during their
38 minority, or both, while they are residents of this state, shall be so
39 exempt as that to which such resident was or would have been entitled
40 at the time of such resident's death.

41 (C) No individual entitled to the exemption under this subdivision
42 and under one or more of subdivisions (19), (22), (23), (25) and (26) of
43 this section or sections 8 and 9 of this act shall receive more than one
44 exemption.

45 (D) (i) No individual shall receive any exemption to which such

46 individual is entitled under this subdivision until such individual has
47 complied with section 12-95, as amended by this act, and has submitted
48 proof of such individual's determination by the United States
49 Department of Veterans Affairs, to the assessor of the town in which the
50 exemption is sought. If there is no change to an individual's
51 determination, such proof shall not be required for any assessment year
52 following that for which the exemption under this subdivision is
53 granted initially. If the United States Department of Veterans Affairs
54 modifies an individual's determination to other than permanently and
55 totally disabled based on a service-connected disability rating of one
56 hundred per cent, such modification shall be deemed a waiver of the
57 right to the exemption under this subdivision. Any such individual
58 whose determination was modified to other than permanently and
59 totally disabled based on a service-connected disability rating of one
60 hundred per cent may seek the exemption under subdivision (20) of this
61 section.

62 (ii) Any individual who has been unable to submit evidence of such
63 determination by the United States Department of Veterans Affairs in
64 the manner required by this subdivision, or who has failed to submit
65 such evidence as provided in section 12-95, as amended by this act, may,
66 when such individual obtains such evidence, make application to the
67 tax collector not later than one year after such individual obtains such
68 proof or not later than one year after the expiration of the time limited
69 in section 12-95, as amended by this act, as the case may be, for
70 abatement in case the tax has not been paid, or for refund in case the
71 whole tax or part of the tax has been paid. Such abatement or refund
72 may be granted retroactively to include the assessment day next
73 succeeding the date as of which such individual was entitled to such
74 determination by the United States Department of Veterans Affairs, but
75 in no case shall any abatement or refund be made for a period greater
76 than three years.

77 (iii) The tax collector shall, after examination of such application, refer
78 the same, with the tax collector's recommendations thereon, to the board

79 of selectmen of a town or to the corresponding authority of any other
80 municipality, and shall certify to the amount of abatement or refund to
81 which the applicant is entitled. Upon receipt of such application and
82 certification, the selectmen or other duly constituted authority shall, in
83 case the tax has not been paid, issue a certificate of abatement or, in case
84 the whole tax or part of the tax has been paid, draw an order upon the
85 treasurer in favor of such applicant for such amount, without interest.
86 Any action so taken by such selectmen or other authority shall be a
87 matter of record and the tax collector shall be notified in writing of such
88 action.

89 (E) For assessment years commencing on and after October 1, 2025,
90 any municipality may, by vote of its legislative body or, in a
91 municipality where the legislative body is a town meeting, by vote of
92 the board of selectmen, provide that, for any individual receiving the
93 exemption under this subdivision for a dwelling described in
94 subparagraph (A)(i) of this subdivision, not more than two acres of the
95 lot upon which such dwelling sits shall be exempt from taxation.

96 (F) For assessment years commencing on and after October 1, 2025,
97 any municipality may, by vote of its legislative body or, in a
98 municipality where the legislative body is a town meeting, by vote of
99 the board of selectmen, provide that the surviving spouse of any
100 resident of this state who (i) had served in the Army, Navy, Marine
101 Corps, Coast Guard, Air Force or Space Force of the United States, (ii)
102 had been determined by the United States Department of Veterans
103 Affairs to be permanently and totally disabled based on a service-
104 connected disability rating of one hundred per cent, and (iii) died prior
105 to October 1, 2024, but after a date to be determined by such legislative
106 body or board of selectmen, as applicable, shall, while such spouse
107 remains a widow or widower, be entitled to the exemption or
108 exemptions under this subdivision.

109 (G) Notwithstanding the provisions of this section, for assessment
110 years commencing on and after October 1, 2025, any municipality may,
111 by vote of its legislative body or, in a municipality where the legislative

112 body is a town meeting, by vote of the board of selectmen, limit the total
113 amount of the exemption or exemptions granted under this subdivision
114 to the median assessed valuation of residential real property in such
115 municipality.

116 Sec. 2. Subdivision (20) of section 12-81 of the general statutes, as
117 amended by section 5 of public act 25-2, is repealed and the following is
118 substituted in lieu thereof (*Effective October 1, 2025, and applicable to*
119 *assessment years commencing on or after October 1, 2025*):

120 (20) (A) Subject to the provisions hereinafter stated, property not
121 exceeding three thousand five hundred dollars in amount shall be
122 exempt from taxation, which property belongs to, or is held in trust for,
123 any resident of this state who has served, or is serving, in the Army,
124 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the
125 United States and (i) has a disability rating as determined by the United
126 States Department of Veterans Affairs amounting to ten per cent or
127 more of total disability, other than a determination of (I) being
128 permanently and totally disabled based on a service-connected
129 disability rating of one hundred per cent, or (II) in any municipality
130 providing the exemption under section 8 of this act, having a service-
131 connected total disability based on individual unemployability,
132 provided such exemption shall be two thousand dollars in any case in
133 which such rating is between ten per cent and twenty-five per cent; two
134 thousand five hundred dollars in any case in which such rating is more
135 than twenty-five per cent but not more than fifty per cent; three
136 thousand dollars in any case in which such rating is more than fifty per
137 cent but not more than seventy-five per cent; and three thousand five
138 hundred dollars in any case in which such resident has attained sixty-
139 five years of age or such rating is more than seventy-five per cent; or (ii)
140 is receiving a pension, annuity or compensation from the United States
141 because of the loss in service of a leg or arm or that which is considered
142 by the rules of the United States Pension Office or the Bureau of War
143 Risk Insurance the equivalent of such loss.

144 (B) If such veteran lacks such amount of property in such veteran's

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

156 (C) No individual entitled to the exemption under this subdivision
157 and under one or more of subdivisions (19), (22), (23), (25) and (26) of
158 this section or sections 8 and 9 of this act shall receive more than one
159 exemption.

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

178 connected total disability based on individual unemployability and if
179 such veteran resides in a municipality that provides the exemption
180 under section 8 of this act, such veteran may seek the exemption under
181 section 8 of this act.

182 (ii) Any individual who has been unable to submit evidence of
183 disability rating in the manner required by this subdivision, or who has
184 failed to submit such evidence as provided in section 12-95, as amended
185 by this act, may, when such individual obtains such evidence, make
186 application to the tax collector not later than one year after such
187 individual obtains such proof or not later than one year after the
188 expiration of the time limited in section 12-95, as amended by this act,
189 as the case may be, for abatement in case the tax has not been paid, or
190 for refund in case the whole tax has been paid, of such part or the whole
191 of such tax as represents the service exemption. Such abatement or
192 refund may be granted retroactively to include the assessment day next
193 succeeding the date as of which such person was entitled to such
194 disability rating as determined by the United States Department of
195 Veterans Affairs, but in no case shall any abatement or refund be made
196 for a period greater than three years.

197 (iii) The tax collector shall, after examination of such application, refer
198 the same, with the tax collector's recommendations thereon, to the board
199 of selectmen of a town or to the corresponding authority of any other
200 municipality, and shall certify to the amount of abatement or refund to
201 which the applicant is entitled. Upon receipt of such application and
202 certification, the selectmen or other duly constituted authority shall, in
203 case the tax has not been paid, issue a certificate of abatement or, in case
204 the whole tax has been paid, draw an order upon the treasurer in favor
205 of such applicant for the amount, without interest, that represents the
206 service exemption. Any action so taken by such selectmen or other
207 authority shall be a matter of record and the tax collector shall be
208 notified in writing of such action;

209 Sec. 3. Section 12-93 of the general statutes is repealed and the
210 following is substituted in lieu thereof (*Effective October 1, 2025, and*

211 *applicable to assessment years commencing on or after October 1, 2025):*

212 Any person who claims an exemption from taxation under the
213 provisions of section 12-81, as amended by this act, or 12-82 by reason
214 of service in the Army, Navy, Marine Corps, Coast Guard, Air Force or
215 Space Force of the United States shall give notice to the town clerk of the
216 town in which he resides that he is entitled to such exemption. Any
217 person who has performed such service may establish his right to such
218 exemption by exhibiting to the town clerk an honorable discharge, or a
219 certified copy thereof, from such service or, in the absence of such
220 discharge or copy, by appearing before the assessors for an examination
221 under oath, supported by two affidavits of disinterested persons,
222 showing that the claimant is a veteran, as defined in section 27-103, or is
223 serving or, if he is unable to appear by reason of such service, he may
224 establish such right, until such time as he appears personally and
225 exhibits his discharge or copy, by forwarding to the town clerk annually
226 a written statement, signed by the commanding officer of his unit, ship
227 or station or by some other appropriate officer, or where such claimant
228 is currently serving in an active theater of war or hostilities, by the
229 presentation of a notarized statement of a parent, guardian, spouse or
230 legal representative of such claimant, stating that he is personally
231 serving and is unable to appear in person by reason of such service,
232 which statement shall be received before the assessment day of the town
233 wherein the exemption is claimed. In the case of any person claiming
234 exemption under subdivision (83) of section 12-81, as amended by this
235 act, such claimant shall annually, not later than January first, submit
236 such claim to the assessors for approval, on an application form
237 prepared for such purpose by the Secretary of the Office of Policy and
238 Management and to be used for assessment years commencing on and
239 after October 1, 2025, which submission shall include (1) all
240 documentation necessary to demonstrate that the resident described in
241 subparagraph (A) of subdivision (83) of section 12-81, as amended by
242 this act, has been determined by the United States Department of
243 Veterans Affairs to be permanently and totally disabled based on a
244 service-connected disability rating of one hundred per cent, and (2) an

245 attestation that such claimant has not submitted, and will not submit, a
246 claim for the exemption under subdivision (83) of section 12-81, as
247 amended by this act, in another town. The assessors shall report to the
248 town clerk all claims so established. Any person claiming exemption by
249 reason of the service of a relative as a soldier, sailor, marine or member
250 of the Coast Guard, Air Force or Space Force may establish his right
251 thereto by at least two affidavits of disinterested persons showing the
252 service of such relative, his honorable discharge or death in service, and
253 the relationship of the claimant to him; and the assessors may further
254 require such person to be examined by them under oath concerning
255 such facts. The town clerk of the town where the honorable discharge or
256 certified copy thereof and each affidavit is originally presented for
257 record shall record such discharge or certified copy or affidavits thereof
258 in full and shall list the names of such claimants and such service shall
259 be performed by the town clerk without remuneration therefor.
260 Thereafter if any person entitled to such exemption changes his legal
261 residence, the town clerk in the town of former residence and in which
262 such honorable discharge or certified copy thereof or any such affidavit
263 in respect to such person was originally presented for record shall, upon
264 request and payment of a fee by such person to said town of former
265 residence in an amount determined by the town treasurer as necessary
266 to cover the cost of such procedure, prepare and mail to the town in
267 which such person resides, a copy of the record of such discharge or
268 certified copy thereof or affidavits, or he may establish his right to such
269 exemption in the town in which he resides by exhibiting to the town
270 clerk thereof the original discharge or a certified copy thereof or such
271 affidavits. Said clerk shall take therefrom sufficient data to satisfy the
272 exemption requirements of the general statutes and shall record the
273 same and shall note the town where the original complete recording of
274 discharge papers was made. No board of assessors or board of
275 assessment appeals or other official shall allow any such claim for
276 exemption unless evidence as herein specified has been filed in the office
277 of the town clerk, provided, if any claim for exemption has been allowed
278 by any board of assessors or board of assessment appeals prior to July
279 1, 1923, the provisions of this section shall not apply to such claim. Each

280 claim granted prior to July 1, 1923, shall be recorded with those
281 presented subsequent thereto, and a list of such names, alphabetically
282 arranged, shall be furnished the assessors by the town clerk.

283 Sec. 4. Section 12-94 of the general statutes is repealed and the
284 following is substituted in lieu thereof (*Effective October 1, 2025, and*
285 *applicable to assessment years commencing on or after October 1, 2025*):

286 The exemptions granted in sections 12-81, as amended by this act, and
287 12-82 to soldiers, sailors, marines and members of the Coast Guard, Air
288 Force and Space Force, and their spouses, widows, widowers, fathers
289 and mothers, and to blind or totally disabled persons and their spouses
290 shall first be made in the town in which the person entitled thereto
291 resides, and any person asking such exemption in any other town shall
292 annually make oath before, or forward his or her affidavit to, the
293 assessors of such town, deposing that such exemptions, except the
294 exemption provided in subdivision (55) of section 12-81, if allowed, will
295 not, together with any other exemptions granted under sections 12-81,
296 as amended by this act, and 12-82, exceed the amount of exemption
297 thereby allowed to such person. Such affidavit shall be filed with the
298 assessors within the period the assessors have to complete their duties
299 in the town where the exemption is claimed. The assessors of each town
300 shall annually make a certified list of all persons who are found to be
301 entitled to exemption under the provisions of said sections, which list
302 shall be filed in the town clerk's office, and shall be prima facie evidence
303 that the persons whose names appear thereon and who are not required
304 by law to give annual proof, except as provided in section 12-93, as
305 amended by this act, for persons claiming exemption under subdivision
306 (83) of section 12-81, as amended by this act, are entitled to such
307 exemption as long as they continue to reside in such town; but such
308 assessors may, at any time, require any such person to appear before
309 them for the purpose of furnishing [additional] evidence that
310 demonstrates such person's entitlement to such exemption, provided [.]
311 (1) any person who by reason of such person's disability is unable to so
312 appear may furnish such assessors a statement from such person's

313 attending physician, physician assistant or an advanced practice
314 registered nurse certifying that such person is totally disabled and is
315 unable to make a personal appearance and such other evidence of total
316 disability as such assessors may deem appropriate, and (2) any person
317 claiming exemption under subdivision (83) of section 12-81, as amended
318 by this act, may furnish documentation from the United States
319 Department of Veterans Affairs certifying that such person is
320 permanently and totally disabled based on a service-connected
321 disability rating of one hundred per cent and is unable to make a
322 personal appearance.

323 Sec. 5. Section 12-95 of the general statutes is repealed and the
324 following is substituted in lieu thereof (*Effective October 1, 2025, and*
325 *applicable to assessment years commencing on or after October 1, 2025*):

326 No individual shall receive any exemption to which such individual
327 is entitled by any one of subdivisions (19), (20), (22), (23), (25), (26), (28)
328 and (83) of section 12-81, as amended by this act, [or] section 12-82 or
329 sections 8 and 9 of this act until such individual has proved such
330 individual's right to such exemption in accordance with the provisions
331 of sections 12-93, as amended by this act, and 12-94, as amended by this
332 act, together with such further proof as is necessary under the
333 provisions of any of said sections, including any modification by the
334 United States Department of Veterans Affairs of (1) a veteran's disability
335 rating as described in subdivision (20) of section 12-81, as amended by
336 this act, (2) a resident's determination as permanently and totally
337 disabled based on a one hundred per cent disability rating as described
338 in subdivision (83) of section 12-81, as amended by this act, or (3) a
339 resident's determination of having a service-connected total disability
340 based on individual unemployability as described in section 8 of this act.
341 Exemptions so proved by residents shall take effect on the next
342 succeeding assessment day, provided individuals entitled to an
343 exemption under the provisions of subdivision (20) or (83) of section 12-
344 81, as amended by this act, or section 8 of this act may prove such right
345 at any time before the expiration of the time limited by law for the board

346 of assessment appeals of the town wherein the exemption is claimed to
347 complete its duties and such exemption shall take effect on the
348 assessment day next preceding the date of the proof thereof. For
349 purposes of any tax payable in accordance with the provisions of section
350 12-71b, any such exemption referred to in this section shall take effect
351 on the first day of January next following the date on which the right to
352 such exemption has been proved.

353 Sec. 6. Section 12-93a of the general statutes is repealed and the
354 following is substituted in lieu thereof (*Effective October 1, 2025, and*
355 *applicable to assessment years commencing on or after October 1, 2025*):

356 (a) Any person entitled to an exemption from property tax in
357 accordance with any provision of subdivisions (19) to (26), inclusive,
358 and (83) of section 12-81, as amended by this act, who is the owner of a
359 residential dwelling on leased land, including any such person who is a
360 sublessee under terms of the lease, shall be entitled to claim such
361 exemption in respect to the assessment of the dwelling for purposes of
362 the property tax, provided (1) the dwelling is such person's principal
363 place of residence, (2) such lease or sublease requires that such person
364 as the lessee or sublessee, whichever is applicable, pay all property taxes
365 related to the dwelling and (3) such lease or sublease is recorded in the
366 land records of the town.

367 (b) Any person entitled to an exemption from property tax in
368 accordance with the provisions of subdivisions (19) to (26), inclusive,
369 and (83) of section 12-81, as amended by this act, shall be entitled to
370 claim such exemption with respect to the assessment of a motor vehicle
371 that is leased by such person. Notwithstanding the provisions of this
372 chapter, any person claiming the exemption under this section for a
373 leased motor vehicle shall be entitled to a refund of tax paid with respect
374 to such vehicle whether such tax was paid by the lessee or by the lessor
375 pursuant to the terms of the lease. Such refund shall equal the amount
376 of such person's exemption multiplied by the applicable mill rate. Any
377 such person claiming the exemption for a leased vehicle under this
378 subdivision for any assessment year shall, not later than the thirty-first

379 day of December next following the assessment year during which the
380 tax for such leased vehicle has been paid, file with the assessor or board
381 of assessors, in the town in which such motor vehicle tax has been paid,
382 written application claiming such exemption on a form approved for
383 such purpose by such assessor or board. Upon approving such person's
384 exemption claim, the assessor shall certify the amount of refund to
385 which the applicant is entitled and shall notify the tax collector of such
386 amount. The tax collector shall refer such certification to the board of
387 selectmen in a town or to the corresponding authority in any other
388 municipality. Upon receipt of such certification, the selectmen or such
389 other authority shall draw an order on the Treasurer in favor of such
390 person for the amount of refund so certified. Failure to file such
391 application as prescribed in this subsection with respect to any
392 assessment year shall constitute a waiver of the right to such exemption
393 for such assessment year.

394 Sec. 7. Section 12-81cc of the general statutes is repealed and the
395 following is substituted in lieu thereof (*Effective October 1, 2025, and*
396 *applicable to assessment years commencing on or after October 1, 2025*):

397 Any person who has established his or her entitlement to a property
398 tax exemption under subdivision (19), (20), (22), (23), (24), (25), (26), (28),
399 [or] (53) or (83) of section 12-81, as amended by this act, or section 12-
400 81g for a particular assessment year shall be issued a certificate as to
401 such entitlement by the tax assessor of the relevant municipality. Such
402 person shall be entitled to such exemption in any municipality in this
403 state for such assessment year provided a copy of such certificate is
404 provided to the tax assessor of any municipality in which such
405 exemption is claimed and further provided such person would
406 otherwise have been eligible for such exemption in such municipality if
407 he or she had filed for such exemption as provided under the general
408 statutes.

409 Sec. 8. (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon
410 approval by its legislative body, may provide that, in lieu of the
411 exemption prescribed under subdivision (20) of section 12-81 of the

412 general statutes, as amended by this act, any resident of this state who
413 has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or
414 Space Force of the United States and has been determined by the United
415 States Department of Veterans Affairs to have a service-connected total
416 disability based on individual unemployability shall be entitled to an
417 exemption from property tax on (1) that fractional share of a dwelling,
418 including a condominium, as defined in section 47-68a of the general
419 statutes, a unit in a common interest community, as defined in section
420 47-202 of the general statutes, and a mobile manufactured home, as
421 defined in section 12-63a of the general statutes, (A) that belongs to or is
422 held in trust for such resident, or that is possessed by such a resident as
423 a tenant for life or tenant for a term of years liable for property tax under
424 section 12-48 of the general statutes, and (B) that is occupied by such
425 resident as the resident's primary residence, or (2) lacking such
426 residence, one motor vehicle that belongs to or is held in trust for such
427 resident and is garaged in this state. As used in this subsection,
428 "dwelling" does not include any portion of the unit or structure used by
429 such resident for commercial purposes or from which such resident
430 derives any rental income.

431 (b) If such resident lacks such property in such resident's name, so
432 much of the property belonging to or held in trust for such resident's
433 spouse, or that is possessed by such resident's spouse as a tenant for life
434 or tenant for a term of years liable for property tax under section 12-48
435 of the general statutes, who is domiciled with such resident, shall be so
436 exempt. When any resident entitled to an exemption under the
437 provisions of this section has died, the real property or motor vehicle, as
438 applicable, described in subsection (a) of this section belonging to or
439 held in trust for such deceased resident's surviving spouse, or possessed
440 by such deceased resident's surviving spouse as a tenant for life or
441 tenant for a term of years liable for property tax under section 12-48 of
442 the general statutes, while such spouse remains a widow or widower,
443 or belonging to or held in trust for such deceased resident's minor
444 children during their minority, or both, while they are residents of this
445 state, shall be so exempt as that to which such resident was or would

446 have been entitled at the time of such resident's death.

447 (c) No individual entitled to the exemption under this section and
448 under one or more of subdivisions (19), (22), (23), (25) and (26) of section
449 12-81 of the general statutes, as amended by this act, or section 9 of this
450 act shall receive more than one exemption.

451 (d) (1) No individual shall receive any exemption to which such
452 individual is entitled under this section until such individual has
453 complied with section 12-95 of the general statutes, as amended by this
454 act, and has submitted proof of such individual's determination by the
455 United States Department of Veterans Affairs, to the assessor of the
456 town in which the exemption is sought. If there is no change to an
457 individual's determination, such proof shall not be required for any
458 assessment year following that for which the exemption under this
459 section is granted initially. If the United States Department of Veterans
460 Affairs modifies an individual's determination to other than a service-
461 connected total disability based on individual unemployability, such
462 modification shall be deemed a waiver of the right to the exemption
463 under this section. Any such individual whose determination was
464 modified to other than a service-connected total disability based on
465 individual unemployability may seek the exemption under subdivision
466 (20) or (83) of section 12-81 of the general statutes, as amended by this
467 act, as applicable.

468 (2) Any individual who has been unable to submit evidence of such
469 determination by the United States Department of Veterans Affairs in
470 the manner required by this section, or who has failed to submit such
471 evidence as provided in section 12-95 of the general statutes, as
472 amended by this act, may, when such individual obtains such evidence,
473 make application to the tax collector not later than one year after such
474 individual obtains such proof or not later than one year after the
475 expiration of the time limited in section 12-95 of the general statutes, as
476 amended by this act, as the case may be, for abatement in case the tax
477 has not been paid, or for refund in case the whole tax or part of the tax
478 has been paid. Such abatement or refund may be granted retroactively

479 to include the assessment day next succeeding the date as of which such
480 individual was entitled to such determination by the United States
481 Department of Veterans Affairs, but in no case shall any abatement or
482 refund be made for a period greater than three years.

483 (3) The tax collector shall, after examination of such application, refer
484 the same, with the tax collector's recommendations thereon, to the board
485 of selectmen of a town or to the corresponding authority of any other
486 municipality, and shall certify to the amount of abatement or refund to
487 which the applicant is entitled. Upon receipt of such application and
488 certification, the selectmen or other duly constituted authority shall, in
489 case the tax has not been paid, issue a certificate of abatement or, in case
490 the whole tax or part of the tax has been paid, draw an order upon the
491 treasurer in favor of such applicant for such amount, without interest.
492 Any action so taken by such selectmen or other authority shall be a
493 matter of record and the tax collector shall be notified in writing of such
494 action.

495 (e) (1) In any municipality that provides the exemption under
496 subsections (a) to (d), inclusive, of this section, such municipality may,
497 upon approval by its legislative body, further provide that, for any
498 individual receiving the exemption under said subsections for a
499 dwelling described in subdivision (1) of subsection (a) of this section,
500 not more than two acres of the lot upon which such dwelling sits shall
501 be exempt from taxation.

502 (2) In any municipality that provides the exemption under
503 subsections (a) to (d), inclusive, of this section, such municipality may,
504 upon approval of its legislative body, further provide that the surviving
505 spouse of any resident of this state who (A) had served in the Army,
506 Navy, Marine Corps, Coast Guard, Air Force or Space Force of the
507 United States, (B) had been determined by the United States Department
508 of Veterans Affairs to have a service-connected total disability based on
509 individual unemployability, and (C) died prior to October 1, 2025, but
510 after a date to be determined by such legislative body, shall, while such
511 spouse remains a widow or widower, be entitled to the exemption

512 under this section.

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

518 Sec. 9. (NEW) (*Effective October 1, 2025*) (a) Any municipality, upon
519 approval by its legislative body, may provide that the surviving spouse,
520 while such person remains a widow or widower, of a person who was
521 killed in action while performing active military duty with the armed
522 forces, as defined in subsection (a) of section 27-103 of the general
523 statutes, which surviving spouse is a resident of such municipality, shall
524 be entitled to an exemption from property tax on (1) that fractional share
525 of a dwelling, including a condominium, as defined in section 47-68a of
526 the general statutes, a unit in a common interest community, as defined
527 in section 47-202 of the general statutes, and a mobile manufactured
528 home, as defined in section 12-63a of the general statutes, (A) that
529 belongs to or is held in trust for such surviving spouse, or that is
530 possessed by such a surviving spouse as a tenant for life or tenant for a
531 term of years liable for property tax under section 12-48 of the general
532 statutes, and (B) that is occupied by such surviving spouse as the
533 surviving spouse's primary residence, or (2) lacking such residence, one
534 motor vehicle that belongs to or is held in trust for such surviving
535 spouse and is garaged in this state. As used in this subsection,
536 "dwelling" does not include any portion of the unit or structure used by
537 such surviving spouse for commercial purposes or from which such
538 surviving spouse derives any rental income.

539 (b) No surviving spouse entitled to the exemption under this section
540 and under one or more of subdivisions (19), (20), (22), (23), (25), (26) and
541 (83) of section 12-81 of the general statutes, as amended by this act,
542 section 12-81ii of the general statutes, as amended by this act, or section
543 8 of this act shall receive more than one exemption.

544 (c) (1) A surviving spouse described in subsection (a) of this section
545 who claims an exemption from taxation under this section shall give
546 notice to the town clerk of such municipality that he or she is entitled to
547 such exemption.

548 (2) Any such surviving spouse submitting a claim for such exemption
549 shall be required to file an application, on a form prepared for such
550 purpose by the assessor, not later than the assessment date with respect
551 to which such exemption is claimed, which application shall include at
552 least two affidavits of disinterested persons showing that the deceased
553 person was performing such active military duty, that such deceased
554 person was killed in action while performing such active military duty
555 and the relationship of such deceased person to such surviving spouse,
556 provided the assessor may further require such surviving spouse to be
557 examined by such assessor under oath concerning such facts. Such town
558 clerk shall record each such affidavit in full and shall list the name of
559 such surviving spouse claimant, and such service shall be performed by
560 such town clerk without remuneration. No assessor, board of
561 assessment appeals or other official shall allow any such claim for
562 exemption unless evidence as herein specified has been filed in the office
563 of such town clerk. When any such surviving spouse has filed for such
564 exemption and received approval for the first time, such surviving
565 spouse shall be required to file for such exemption biennially thereafter.

566 (3) The assessor of such municipality shall annually make a certified
567 list of all such surviving spouses who are found to be entitled to
568 exemption under the provisions of this section, which list shall be filed
569 in the town clerk's office, and shall be prima facie evidence that such
570 surviving spouses whose names appear thereon are entitled to such
571 exemption as long as they continue to reside in such municipality and
572 as long as the legislative body of such municipality continues to provide
573 for such exemption. Such assessor may, at any time, require any such
574 surviving spouse to appear before such assessor for the purpose of
575 furnishing additional evidence, provided, any such surviving spouse
576 who by reason of disability is unable to so appear may furnish such

577 assessor a statement from such surviving spouse's attending physician
578 or an advanced practice registered nurse certifying that such surviving
579 spouse is totally disabled and is unable to make a personal appearance
580 and such other evidence of total disability as such assessor may deem
581 appropriate.

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

587 (d) Any such surviving spouse who has submitted an application and
588 been approved in any year for the exemption provided in this section
589 shall, in the year immediately following approval, be presumed to be
590 qualified for such exemption. During the year immediately following
591 such approval, the assessor shall notify, in writing, each surviving
592 spouse presumed to be qualified pursuant to this subsection.

593 (e) (1) In any municipality that provides the exemption under
594 subsections (a) to (d) of this section, such municipality may, upon
595 approval by its legislative body, further provide that, for any individual
596 receiving the exemption under said subsections for a dwelling described
597 in subdivision (1) of subsection (a) of this section, not more than two
598 acres of the lot upon which such dwelling sits shall be exempt from
599 taxation.

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

605 Sec. 10. Section 12-81ii of the general statutes is repealed and the
606 following is substituted in lieu thereof (*Effective October 1, 2025*):

607 (a) (1) Except as provided in subdivision (2) of this subsection, any

608 municipality, upon approval by its legislative body, may provide that
609 any parent whose child was killed in action, or the surviving spouse of
610 a person who was killed in action, while performing active military duty
611 with the armed forces, as defined in subsection (a) of section 27-103,
612 which parent or surviving spouse is a resident of such municipality,
613 shall be entitled to an exemption from property tax, provided such
614 parent's or surviving spouse's qualifying income does not exceed (A) the
615 maximum amount applicable to an unmarried person as provided
616 under section 12-81l, or (B) an amount established by the municipality,
617 not exceeding the maximum amount under section 12-81l by more than
618 twenty-five thousand dollars. The exemption provided for under this
619 section shall be applied to the assessed value of an eligible parent's or
620 surviving spouse's property and, at the municipality's option, may be in
621 an amount up to twenty thousand dollars or in an amount up to ten per
622 cent of such assessed value.

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

627 (B) The exemption provided for under this section shall be in addition
628 to any exemption to which an eligible parent or surviving spouse may
629 be entitled under section 12-81, as amended by this act. No such eligible
630 parent or surviving spouse entitled to the exemption under this section
631 and under one or more of section 12-81f or 12-81g [and this section] or
632 section 9 of this act shall receive more than one such exemption.

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

638 (2) Any such parent or surviving spouse submitting a claim for such
639 exemption shall be required to file an application, on a form prepared

640 for such purpose by the assessor, not later than the assessment date with
641 respect to which such exemption is claimed, which application shall
642 include at least two affidavits of disinterested persons showing that the
643 deceased child or person was performing such active military duty, that
644 such deceased child or person was killed in action while performing
645 such active military duty and the relationship of such deceased child to
646 such parent, or such deceased person to such surviving spouse,
647 provided the assessor may further require such parent or surviving
648 spouse to be examined by such assessor under oath concerning such
649 facts. Each such application shall include a copy of such parent's or
650 surviving spouse's federal income tax return, or in the event such a
651 return is not filed such evidence related to income as may be required
652 by the assessor, for the tax year of such parent or surviving spouse
653 ending immediately prior to the assessment date with respect to which
654 such exemption is claimed. Such town clerk shall record each such
655 affidavit in full and shall list the name of such parent or surviving
656 spouse claimant, and such service shall be performed by such town clerk
657 without remuneration. No assessor, board of assessment appeals or
658 other official shall allow any such claim for exemption unless evidence
659 as herein specified has been filed in the office of such town clerk. When
660 any such parent or surviving spouse has filed for such exemption and
661 received approval for the first time, such parent or surviving spouse
662 shall be required to file for such exemption biennially thereafter, subject
663 to the provisions of subsection (c) of this section.

664 (3) The assessor of such municipality shall annually make a certified
665 list of all such parents or surviving spouses who are found to be entitled
666 to exemption under the provisions of this section, which list shall be
667 filed in the town clerk's office, and shall be prima facie evidence that
668 such parents or surviving spouses whose names appear thereon are
669 entitled to such exemption as long as they continue to reside in such
670 municipality and as long as the legislative body of such municipality
671 continues to provide for such exemption, subject to the provisions of
672 subsection (c) of this section. Such assessor may, at any time, require any
673 such parent or surviving spouse to appear before such assessor for the

674 purpose of furnishing additional evidence, provided, any such parent
675 or surviving spouse who by reason of disability is unable to so appear
676 may furnish such assessor a statement from such parent's or surviving
677 spouse's attending physician or an advanced practice registered nurse
678 certifying that such parent or surviving spouse is totally disabled and is
679 unable to make a personal appearance and such other evidence of total
680 disability as such assessor may deem appropriate.

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

687 (c) Any such parent or surviving spouse who has submitted an
688 application and been approved in any year for the exemption provided
689 in this section shall, in the year immediately following approval, be
690 presumed to be qualified for such exemption. During the year
691 immediately following such approval, the assessor shall notify, in
692 writing, each parent or surviving spouse presumed to be qualified
693 pursuant to this subsection. If any such parent or surviving spouse has
694 qualifying income in excess of the maximum allowed under subsection
695 (a) of this section, such parent or surviving spouse shall notify the
696 assessor on or before the next filing date for such exemption and shall
697 be denied such exemption for the assessment year immediately
698 following and for any subsequent year until such parent or surviving
699 spouse has reapplied and again qualified for such exemption. Any such
700 parent or surviving spouse who fails to notify the assessor of such
701 disqualification shall make payment to the municipality in the amount
702 of property tax loss related to such exemption improperly taken."

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-81(83)
Sec. 2	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-81(20)
Sec. 3	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-93
Sec. 4	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-94
Sec. 5	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-95
Sec. 6	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-93a
Sec. 7	<i>October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025</i>	12-81cc
Sec. 8	<i>October 1, 2025</i>	New section
Sec. 9	<i>October 1, 2025</i>	New section
Sec. 10	<i>October 1, 2025</i>	12-81ii