

TOWN OF BETHANY

Proposed Ordinance concerning municipal tax exemptions for veterans with a total disability based on individual unemployability

Pursuant to the Connecticut General Statutes §12-81(19), (20), (21), (83), as amended by Public Act No. 25-168, any Bethany resident who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability (TDIU) shall be entitled to an exemption from property tax on either of the following:

1. The fractional share of a dwelling, including a condominium as defined in C.G.S. § 47-68a, a unit in a common interest community as defined in C.G.S. §47-202, and a mobile manufactured home as defined in C.G.S. §12- 63a, that (a) belongs to or is held in trust for such resident, or is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under C.G.S. §12-48, and (b) is occupied by such resident as the resident's primary residence, or
2. Lacking such a residence, one motor vehicle that belongs to or is held in trust for such resident and is garaged in this state.

As used in this subsection. "dwelling" does not include any portion of the unit or structure used by such resident for commercial purposes or from which such resident derives any rental income.

If such resident lacks such dwelling or motor vehicle in such resident's name, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such resident's spouse, or possessed by such resident's spouse as a tenant for life or tenant for a term of years liable for property tax under C.G.S. §12-48, who is domiciled with such resident, shall be so exempt.

When any resident entitled to an exemption under the provisions of this section has died. the dwelling or motor vehicle, as applicable, belonging to or held in trust for such deceased resident's surviving spouse, or possessed by such deceased resident's surviving spouse as a tenant for life or tenant for a term of years liable for property tax under C.G.S. § 12-48, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both. while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.

A. Application for dwelling exemption.

1. No individual shall receive any exemption under this section until such individual has complied with C.G.S. § 12-95 and has submitted proof of such individual's determination by the United States Department of Veterans Affairs to the Bethany assessor.
2. If there is no change to an individual's TDIU determination, such proof shall not be required for any assessment year following that for which the exemption under this section is granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than a service-connected total disability based on individual unemployability, such modification shall be deemed a waiver of the right to the exemption under this section. Any such individual whose determination was modified to other than a service-connected TDIU may seek an exemption under subdivision (20) or (83) of section 12-81 of the general statutes, as applicable.

B. Retroactive abatement or refund.

1. Any individual who has been unable to submit evidence of TDIU determination by the United States Department of Veterans Affairs in the manner required by this section. or who has failed to submit such evidence as provided in C.G.S. §12-95 may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in C.G.S. § 12-95, as the case may be, for abatement in case the tax has not been paid. or for refund in case all or part of the tax has been paid. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such individual was entitled to TDIU determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three (3) years.
2. The tax collector shall refer such application, with the tax collector's recommendations thereon, to the board of selectmen and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the board of selectmen shall issue a certificate of abatement if the tax has not been paid or, in case all

or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for refund of such amount, without interest. Any action so taken by the board of selectmen shall be a matter of record and the tax collector shall be notified in writing of such action.

C. Limit to exemption

1. No individual entitled to the exemption under one or more subdivisions of C.G.S. § 12-81 (19), (22), (23), (25), (26) and (83) shall receive more than one exemption.
2. No applicant may receive more than one additional municipal property tax exemption for veterans or their family members under C.G.S. §12-81 (f) and (g).

TOWN OF BETHANY
Proposed Ordinance concerning an
Alternate exemption for dwelling or motor vehicle of veteran's surviving spouses

Pursuant to the Connecticut General Statutes §§ 12-81 (19), (20), (21), (83), and in accordance with Public Act No. 25-168, any surviving spouse who is a resident of the Town of Bethany, while such person remains a widow or widower of a person who was killed in action while performing active military duty with the armed forces, as defined in C.G.S. § 27-103, shall be entitled to an exemption from property tax on either of the following:

- A. The fractional share of a dwelling, including a condominium, as defined in C.G.S. §47-68a, a unit in a common interest community, as defined in C.G.S. §47-202, and a mobile manufactured home, as defined in C.G.S. 12-63a, that (1) belongs to or is held in trust for such surviving spouse, or that is possessed by such a surviving spouse as a tenant for life or a tenant for a term of years liable for property tax under C.G.S. 12-48, and (2) that is occupied by such surviving spouse as the surviving spouse's primary residence, or
- B. Lacking such residence, one motor vehicle that belongs to or is held in trust for such surviving spouse and is garaged in this state.

As used in this subsection, "dwelling" does not include any portion of the unit or structure used by such surviving spouse for commercial purposes or from which such surviving spouse derives any rental income.

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

- C. Application for dwelling exemption.
 - 1. Any such surviving spouse submitting a claim for such exemption shall: (1) notify the town clerk; and (2) file an application on a form prepared for such purpose by the assessor, not later than the October 1 assessment date with respect to which such exemption is claimed.
 - 2. Each such person claiming this exemption shall provide the assessor two notarized affidavits of disinterested persons showing that: (1) the

deceased person was performing such active military duty. that such deceased person was killed in action while performing such duties; and (2) the relationship of such deceased person to such surviving spouse. Such surviving spouse may further be required by the assessor to be examined under oath concerning such facts. Such town clerk shall record each such affidavit in full and shall list the name of such surviving spouse claimant. and such service shall be performed without remuneration. No assessor. board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of such town clerk.

3. Once such application for the exemption is received and approved for the first time, such applicant shall be subsequently required to file on a biennial basis.
 4. The assessor shall annually make a certified list of the recipients of this exemption and file such list with the town clerk which shall be prima facie evidence that such surviving spouses whose names appear thereon are entitled to such exemptions long as they continue to reside in the Town of Bethany.
- D. Limit to exemption. No individual entitled to the dwelling exemption under one or more subdivisions of C.G.S. §§ 81 (19), (20), (22), (23), (25), (26) and (83) shall receive more than one exemption. No applicant may receive more than one additional municipal property tax exemption for veterans or their family members under C.G.S. §§ 12-81 (f) and (g).
- E. General Provisions. Any surviving spouse who has applied and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, surviving spouses presumed to be qualified pursuant to this subsection. Said ordinance shall become effective fifteen days after passage and shall commence with the October 1, 2025 Grand List.