

Veterans' Exemptions

Active Duty & Honorably Discharged Veterans-Residents

Requirements:

1. Resident of Easton by the October 1st assessment date.
 2. Active duty service or has served in the Air Force, Army, Navy, Marine Corp, and activated National Guard. National Guard activated by an act of Congress or when serving for homeland security.
 3. Services of 90 cumulative days or more (see Dates of War and Disabled Veterans); or
 4. Service in combat or combat support role lasting less than 90 days
 - a. Awarded the expeditionary medal
 - b. Service for the duration of the campaign (Lebanon)
 - 5a. Active Duty – Veteran's letter stating active duty status, filed by October 1st, with Town Clerk annually, or
 - 5b. Discharged – Veteran's honorable discharge (DD214) filed by October 1st.
- Exemption is in the amount of \$4,000 off assessment.

Additional Veterans' Exemption

Once qualified for a veteran's exemption a veteran is automatically entitled to an additional exemption amount of half of the present exemption entitlement. For example, if a veteran is qualified for \$4,000 exemption, an additional \$2,000 exemption is automatically granted.

In addition, the Additional Veteran's exemption is double the exemption if income qualified. Recommended income limits are updated yearly by the State of Connecticut, Office of Policy & Management. A biennial application is required.

Disabled Veterans

Submit a copy of the Veteran's Disability Rating from Veteran's Administration.

Disabled veterans that have established their eligibility for exemption are no longer required to file annually unless there is a change in the percentage of disability.

Disability Rating:

<u>Percentage</u>	<u>Exemption</u>
10% - 25%	\$8,000
26% - 50%	\$10,000
51% - 75%	\$12,000
76% - 100%	\$14,000
Age 65 and over	\$14,000

Dates of wars, military campaigns, and operations under §27-103.

World War II

December 7, 1941 to December 31, 1946¹

Korean Conflict

June 27, 1950 to January 31, 1955

Vietnam Era

February 28, 1961 to July 1, 1975

Lebanon

July 1, 1958 to November 1, 1958 or September 29, 1982 to March 30, 1984²

Invasion of Grenada

October 25, 1983 to December 15, 1983²

Operation Earnest Will

July 24, 1987 to August 1, 1990

Invasion of Panama

December 20, 1989 to January 31, 1990²

Persian Gulf War

After August 2, 1990³

¹ Pursuant to §12-86, twelve o'clock midnight on December 31, 1947 is the World War II termination date for purposes of granting a property tax exemption.

² A person must have served in combat support role for the duration of a campaign lasting less than 90 days (i.e. the Invasion of Grenada and Panama) in order to qualify for a property tax exemption. A person must also have served in a combat or combat support role in Lebanon during the specific dates, in order to qualify for an exemption. An armed Forces Expeditionary Medal is awarded to such individuals.

Active Duty Exemptions

Any member of the armed forces who is currently active duty may be eligible to have one passenger motor vehicle exempt from property tax. To qualify, the individual must submit an ANNUAL letter from his/her commanding officer stating that the individual is on active duty and has the vehicle garaged with him/her. Forms are available at the Assessor's Office. Filing is to be not later than December 31st following the date the property tax is due.

Federal Soldiers & Sailors Relief Act – Non-Resident

This Act provides for a non-resident service person and spouse, as a result of military order, stationed in Connecticut October 1st to be exempt from personal property listed in the service persons name. Contact your legal service officer for an affidavit. Forms are available at the Assessor's Office. Annual filing is required.

Supplemental Motor Vehicle

Veteran's exemption established by September 30th may be applied to a January supplemental motor vehicle bill.

Copies of Discharge Records (DD-214)

³ Although referred to as the Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role.

Contact the National Archives and Records Administration for discharge records.

Mail: The National Archives and Records' Admin., 8601 Adelphi Road
College Park, MD 20740-6001

Tel: 1-866-272-6272

Internet:

<http://www.archives.gov/veterans/evetrecs/index.html>

Connecticut General Statutes- References

§12-81(19), (20), (21), (22), (23), (24), (25), (26), (27), (28), (53) Veterans Exemptions

§12-81cc. Portability of certain veterans' property tax exemptions

§12-85 Veterans' exemptions, residence and record ownership requirements

§12-93 Veterans' exemptions; proof of claim

§12-93a Residential dwelling on leased land

§12-94 Exemptions of servicemen, veterans and their relatives...where made

§12-95 Exemptions only on submission of evidence

§12-128 Refund of tax erroneously collected from veterans and relatives

§27-103 Definitions, as amended by P.A. 09-117, P.A. 18-47; P.A. 19-33

VETERANS' EXEMPTIONS



TOWN OF EASTON

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