



OFFICE OF POLICY AND MANAGEMENT

ADDITIONAL VETERANS TAX RELIEF PROGRAM

QUESTION AND ANSWER BOOKLET 2024

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**ADDITIONAL VETERANS TAX RELIEF CALENDAR – 2024
(2023 Program Year)**

- February 1 First day to submit additional veteran applications (M-59a) to Assessor
- August 1 Additional Veterans claim form M-59 (and electronic file upload) are due for submission to OPM.
- October 1 Last day to submit additional veteran applications (M-59a) without an approved extension provided by the Assessor.
- December 31 Reimbursement issued to municipality for Additional Veterans program.
- December 31 Last Day for a veteran to request, from Assessor, an extension of time to file for the Additional Veterans program.

ADDITIONAL VETERANS TAX RELIEF Q&A

ELIGIBILITY:

1. Q. WHO IS ELIGIBLE FOR AN ADDITIONAL VETERANS EXEMPTION?
 - A. Any person entitled to a veterans exemption in accordance with subdivisions 19 through 26 of CGS Section 12-81 **and** who also meets certain income limits.

2. Q. WHAT ARE THE ADDITIONAL VETERANS EXEMPTIONS?
 - A. (1) Those who meet the income requirements under CGS Section 12-81g(a) and who apply for an additional exemption receive an additional exemption equal to double the amount of the basic veterans exemption.

(2) Those who do not meet the income requirements under CGS Section 12-81g(a) shall be entitled to an additional exemption equal to one-half the amount of the basic veterans exemption per CGS Section CGS 12-81g(d). The one-half additional exemption will not be reimbursed by the State.

(3) Beginning with the 2013 Grand List any municipality may, by vote of its legislative body, increase the additional veterans exemption from double the basic exemption to triple the basic exemption for any veteran entitled to an exemption under CGS Section 12-81(20) who has a 100% disability rating from the Department of Veterans Affairs **and** who meets certain income limits established in CGS Section 12-81g(b).

3. Q. HOW DOES A VETERAN CONTINUE HIS/HER EXEMPTION UNDER THIS PROGRAM?
 - A. Additional Veterans exemptions, once filed for and approved by the Assessor, extend for a two-year assessment period. After initially being granted the exemption claimants must reapply on a biennial basis.

4. Q. WHEN IS THE APPLICANT FILING PERIOD?
 - A. Between February 1 and October 1 of any given year for the exemption on the Grand List of that October 1. Applications filed between February 1, 2024, and October 1, 2024 are for the **2024** Grand List. Income reported is for the year **2023**.

5. Q. CAN AN APPLICANT REQUEST AN EXTENSION OF TIME TO FILE?
- A. Yes, in the case of illness or incapacitation, as evidenced by a physician's certificate, an applicant may make written application to the assessor for an extension of the application period. Such request shall be made on or prior to the 31st day of December next following the deadline for filing an application. The assessor may allow an extension of time not exceeding 30 days within which an application may be filed.
6. Q. IF A PERSON WHO WOULD BE ELIGIBLE FOR A 200% ADDITIONAL VETERANS EXEMPTION FAILS TO FILE AN APPLICATION WHAT HAPPENS?
- A. The veteran will not receive the additional exemption equal to double the amount of the basic exemption for that Grand List year. However, the veteran would still receive an additional exemption equal to one-half the amount of the basic exemption per CGS Section 12-81g(d).
7. Q. CAN THE PERSON FILE FOR THE 200% ADDITIONAL VETERANS EXEMPTION IN A LATER YEAR?
- A. Yes.
8. Q. IF A PERSON IS ENTITLED TO OTHER EXEMPTIONS, SUCH AS LOCAL OPTION EXEMPTIONS, IN WHAT ORDER MUST THE EXEMPTIONS BE USED?
- A. 1. State mandated non-reimbursed exemptions
2. Local option exemptions
3. State mandated reimbursed exemptions

INCOME:

9. Q. WHAT ARE THE INCOME REQUIREMENTS? (**2023 INCOME**)
- A. Unmarried \$43,800.00 Married \$53,400.00 (joint income)
With 100% V.A.-determined disability rating (adjusted gross income only)
Unmarried \$18,000.00 Married \$21,000.00 (joint income)

For towns that have enacted the local option triple exemption under CGS Section 12-81g(b) for 100% disabled veterans the max income is \$21,000 unmarried and \$24,000 married (AGI only).

10. Q. WHAT IS CONSIDERED INCOME FOR THE ADDITIONAL VETERANS EXEMPTION?

- A. Adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income but does not include veterans' disability payments. Qualifying income is the individual's income if unmarried, or both spouses' incomes if the applicant is married.

Exception - if the applicant has a 100% disability rating as determined by the Department of Veterans Affairs, adjusted gross income only is considered. Reference CGS Section 12-81g(a).

11. Q. WHAT IS NOT CONSIDERED INCOME?

- Veterans disability payments
- Social Security payments specifically for a dependent person (minor child or dependent individual).
- Casualty loss reimbursements by insurance companies;
- Gifts, bequests or inheritances – only if non-taxable. Any part of an inheritance that must be reported as taxable income must be included as income for the program. (any interest or other income produced by the gift, bequest or inheritance must be also included as income).
- Grants for disaster relief.
- Income derived through volunteer service under the Domestic Volunteer Service Act of 1973, as amended (such as stipends earned under the Foster Grandparents' Program, Retired Senior Volunteer Program, Senior Companion Program, Community Training under DDS, etc.).
- Income derived through the Federal Senior Community Service Employment Program.
- Life insurance proceeds.
- Food stamps; fuel assistance; child support payments and TANF payments.
- Reverse mortgages (return of capital).

12. Q. IF AN APPLICANT OR SPOUSE RESIDES AT A CONVALESCENT HOME, ARE THE BENEFITS RECEIVED UNDER TITLE XIX INCLUDED IN QUALIFYING INCOME?
- A. Yes – unlike the homeowners program for this situation the Additional Veterans statutes do not exclude the social security income of the spouse receiving Title 19 benefits from qualifying income. Therefore, all income for both spouses is included as qualifying income under the Additional Veterans program even if one spouse is on Title 19.
13. Q. DOES A VETERANS DISABILITY PAYMENT COUNT AS INCOME FOR THE ADDITIONAL VETERANS EXEMPTION PROGRAM?
- A. No. Veterans disability payments do not count as income for the Additional Veterans Program.
14. Q. DOES MONEY RECEIVED UNDER THE GI BILL COUNT AS INCOME FOR THE ADDITIONAL VETERANS PROGRAM?
- A. Any money received specifically for education would not count as income. However, money received for a Basic Housing Allowance does count as income.
15. Q. WHEN SHOULD THE APPLICANT BE INFORMED OF ACCEPTANCE OR REJECTION OF HIS CLAIM?
- A. Not later than 90 days after the assessment date for which an application is submitted, the assessor shall forward a copy of the completed application to the claimant, indicating acceptance or rejection.

FILING OF REIMBURSEMENT CLAIM:

16. Q. WHEN SHOULD THE CLAIM AND THE INFORMATION ON THE FILING APPLICANTS BE SUBMITTED TO THE STATE BY THE ASSESSOR?
- A. On or before August 1st of the following year, e.g., August 1, 2024 for the 2023 Grand List

17. Q. IS IT NECESSARY TO SEND A COPY OF EACH APPLICATION TO O.P.M.?
- A. Beginning with the 2016 Grand List the assessor is required to submit all application data in an electronic format using the upload feature on the OPM Portal. If the assessor is unable to send application data in an electronic format, then the application data must be manually entered into the OPM Portal by the assessor.
18. Q. MAY PRINT-OUTS SHOWING THE REQUIRED INFORMATION BE SUBSTITUTED FOR CONTINUATION SHEETS (M-59A-1)?
- A. Yes. The format must replicate the OPM Continuation Sheet and the print-out must be double spaced.
19. Q. WHEN IS THE MUNICIPALITY REIMBURSED?
- A. By December 31 of the year in which the exemption was granted, e.g., 2024 for the 2023 Grand List
20. Q. WHAT HAPPENS IF THE REIMBURSEMENT CLAIM IS FILED LATE?
- A. A penalty of \$250.00 will be levied against the municipality.
21. Q. CAN THE PENALTY BE WAIVED?
- A. Yes, the regulations allow for a penalty waiver under certain conditions. The request for waiver must be made within thirty (30) business days of August 1. The request, including valid reasonable cause, must be signed by both the assessor and the chief executive officer.
22. Q. WILL THE MUNICIPALITY BE INFORMED OF OPM'S ACCEPTANCE, REJECTION, OR MODIFICATION OF THE CLAIM
- A. Yes, notification will be sent not later than the following August 1, one year after the filing date.
23. Q. HOW MAY A MUNICIPALITY APPEAL?
- A. A written request to the Office of Policy and Management, within 30 days of notification, stating the reason for such appeal.

MISCELLANEOUS:

24. Q. IF A PERSON DOES NOT USE HER/HIS ENTIRE VETERANS EXEMPTION IN THE TOWN WHERE THE DISCHARGE IS RECORDED, HOW IS THE EXCESS HANDLED?

- A. If the person owns property in two Connecticut towns, the assessor of the town in which the discharge is filed may send a signed, written affidavit to the assessor of the second town. The affidavit should include the exact dollar amount still due the veteran. This amount should then be granted by the second town. The assessor of the town of residence must apply the exemptions in the order listed in #8. The assessor of the second town does not adjust the exemption caused by a revaluation exemption adjustment. Reference CGS Section 12-62 (g).

25. Q. WHO IS ELIGIBLE FOR THE EXEMPTION PROVIDED UNDER CGS SECTION 12-81(53)?

- A. The exemption of one motor vehicle can be claimed by any member of the United States armed forces. Per CGS Section 27-103 armed forces means the Army, Navy, Marine Corps, Coast Guard, Air Force and Space Force and any reserve component thereof, including the CT National Guard performing duty as provided in Title 32 of the United States Code.

26. Q. IS A MEMBER OF THE ARMED FORCES ELIGIBLE FOR THE EXEMPTION UNDER CGS SECTION 12-81(53)(a) REGARDLESS OF THE LOCATION OF HIS OR HER MOTOR VEHICLE?

- A. Yes, as of July 1, 2008, the exemption is available to any member of the United States armed forces regardless of whether the vehicle is garaged inside or outside the state.

27. Q. IS A MEMBER OF THE ARMED FORCES WHO IS RECEIVING THE BASIC EXEMPTION ALSO ELIGIBLE TO RECEIVE A MOTOR VEHICLE EXEMPTION?

- A. Yes, any member of the United States armed forces who has served at least 90 days during a period specified in CGS Section 27-103, may receive both the basic exemption as well as the exemption of one motor vehicle.

28. Q. ARE THERE ANY OTHER MOTOR VEHICLE EXEMPTIONS FOR AN ACTIVE-DUTY SERVICE MEMBER?

A. Yes. A non-Connecticut resident whose vehicle is garaged in Connecticut due to his military orders, is not entitled to the exemption under CGS Section 12-81(53)(a) but may receive the exemption for the motor vehicle under the Federal Service Members Civil Relief Act of 2003 (50 USC 501, et sq.).

29 Q. ARE LEASED MOTOR VEHICLES ELIGIBLE FOR THE EXEMPTION?

A. Yes. The benefit of veterans' and active-duty service members' exemptions are applicable to leased motor vehicles, by providing for a refund of taxes paid for such vehicles.

30. Q. IS AN APPLICATION REQUIRED IN ORDER TO RECEIVE THE LEASED MOTOR VEHICLE REFUND?

A. Yes. Refer to CGS Section 12-81(53) and 12-93a(b).

31. Q. DO THE PROVISIONS OF CGS SECTION 12-81(53)(a) AND 12-93a, AS AMENDED, PROVIDE AN ADDITIONAL EXEMPTION FOR ACTIVE-DUTY SERVICE PERSONNEL, VETERANS OR THEIR SURVIVORS?

A. No. The amended provisions of CGS Section 12-81(53)(a) and 12-93a merely extend the type of property to which a claimant receives a benefit based on his or her exemption eligibility. These legislative amendments do not increase the amount of an exemption to which a claimant is entitled.

32. Q. IS A DISABLED VETERAN REQUIRED TO SUBMIT PROOF OF DISABILITY ANNUALLY?

A. No. Effective June 30, 2009, annual submission of proof of V.A. disability rating is no longer required unless the disability rating changes.

33. Q. IS A VETERAN HAVING REACHED THE AGE OF 65 REQUIRED TO PROVIDE ANNUAL PROOF OF HIS VETERANS DISABILITY STATUS?
- A. No. CGS Section 12-83 provides a continuation of a property tax exemption for a disabled veteran who prior to June 29, 1955, had attained the age of 65 and had filed proof of a disability that then qualified him for a property tax exemption.
34. Q. UNDER THE EXEMPTION PROVIDED BY CGS SECTION 12-81(20), IS THERE AN AUTOMATIC EXEMPTION INCREASE WHEN A DISABLED VETERAN REACHES THE AGE OF 65?
- A. Yes. Even if the veterans disability rating is only 10%, his exemption increases to the 100% disability level as of the assessment date following his sixty-fifth birthday.
35. Q. UNDER THE EXEMPTION PROVIDED BY CGS SECTION 12-81(20) MUST A DISABLED VETERAN HAVE SERVED AT LEAST 90 DAYS DURING A PERIOD OF WAR TO QUALIFY?
- A. No. The most important distinction between this exemption and that under CGS Section 12-81(19) is that a disabled veteran does not have to have served at least 90 days during a time of war in order to qualify.
36. Q. IS ANY PERSON ELIGIBLE WHO SERVED ANYWHERE AFTER AUGUST 2, 1990?
- A. Yes. Although reference is made to the Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role.
37. Q. IS A PERSON ELIGIBLE FOR THE EXEMPTION IF HE OR SHE MOVES FROM ONE TOWN TO ANOTHER TOWN AND FAILS TO FILE EXEMPTION ELIGIBILITY WITHIN THE TIME PERIOD THAT CGS SECTION 12-93 PRESCRIBES?
- A. Yes. The person is eligible to receive the exemption for one year. The person must provide a certified copy of an honorable discharge or an original copy of such discharge or other acceptable proof of exemption eligibility filed with the town clerk of the new town of residence for any subsequent year. Any person who has established his or her eligibility for an exemption for a particular assessment year is to be issued a certificate of exemption entitlement by the assessor of the municipality in which the person has established such exemption eligibility.

38. Q. UNDER THE LOCAL OPTION (CGS SECTION 12-81f) ADDITIONAL VETERANS EXEMPTION PROGRAM, CAN A TOWN INCREASE THE INCOME LIMITS?

A. Yes. CGS Section 12-81f provides that the local option maximum income can be any amount established by the municipality, provided such amount shall not be less than the applicable maximum amount under CGS section 12-81l.

39. Q. IS A VETERAN OR ACTIVE-DUTY MEMBER OF THE U.S. ARMED FORCES WHO PERFORMS HOMELAND SECURITY MISSIONS ELIGIBLE FOR THE ADDITIONAL EXEMPTION?

A. Yes. Members of the U.S. armed forces, including the National Guard, who perform homeland security missions such as airport security, service in time of national disasters (e.g., Hurricane Katrina), patrol of U.S. borders, or perform duty vacated by an active-duty service member's deployment are eligible.

40. Q. WHAT IS THE DEFINITION OF "SERVICE IN TIME OF WAR"?

A. Per CGS Section 27-103 "service in time of war" means service of ninety or more cumulative days during a period of war unless separated from service earlier because of an injury incurred or aggravated in the line of duty or a service-connected disability rated by the United States Department of Veterans Affairs, except that if the period of war lasted less than ninety days, "service in time of war" means service for the entire such period of war unless separated because of any such injury or disability.

41. Q. WHAT DISABILITY RATING SHOULD BE APPLIED WHEN A VETERAN RECEIVES A DISABILITY RATING LESS THAN 100% FROM THE DEPARTMENT OF VETERANS AFFAIRS BUT IS ENTITLED TO INDIVIDUAL UNEMPLOYABILITY (IU)?

A. The veteran would qualify for benefits at the 100% disability level based on the finding that they are unemployable (totally disabled) due to their service-connected disabilities. Individual Unemployability is a part of the VA's disability compensation program that allows the VA to pay certain veterans disability compensation at the 100% rate even though the VA has not rated their service-connected disabilities at the total level. This reasoning applies only to the basic veterans exemption. Regarding the additional veterans exemption an individual

must have a 100% disability rating from the Department of Veterans Affairs in order to qualify as 100% disabled.

42. Q. DOES SERVICE IN THE MERCHANT MARINES QUALIFY AN APPLICANT FOR A VETERANS EXEMPTION?

A. Yes, any resident of this state who served in the Merchant Marines during the Second World War, during the period of armed conflict, December 7, 1941, to August 15, 1945, provided such resident has received an armed forces discharge certificate from the Department of Defense on the basis of their service would be entitled to receive a veterans exemption.

43. Q. WHEN BOTH SPOUSES IN A MARRIAGE ARE VETERANS WOULD THE SURVIVING SPOUSE BE ENTITLED TO BOTH ADDITIONAL EXEMPTIONS?

A. Yes. The surviving spouse would be entitled to their own regular exemption and a surviving spouse regular exemption, therefore, per CGS Section 12-81g the surviving spouse would also be entitled to both additional exemptions.

44. Q. IS A VETERAN WHO RECEIVED AN OTHER THAN HONORABLE (OTH) DISCHARGE ELIGIBLE FOR EXEMPTIONS IN CT?

A. Yes – Per CGS Section 27-103 to be eligible for an exemption under CGS Section 12-81(19), 12-81(22) or 12-81(25) a veteran with an Other Than Honorable (OTH) discharge must be diagnosed with one or more of three “Qualifying Conditions”: (1) post-traumatic stress disorder (PTSD) or a traumatic brain injury (TBI) resulting from military service (2) experienced military sexual trauma (MST) (3) a determination that sexual orientation, gender identity or gender expression was more likely than not the primary reason for an other than honorable discharge. In addition to filing a DD-214 veterans with an OTH discharge must also file a completed CT DVA OTH Form 1 with the Assessor.

45. Q. CGS SECTION 27-103 WAS AMENDED TO ADD SPECIFIC DATES FOR THE WARS IN AFGHANISTAN AND IRAQ. DOES THIS CHANGE HOW THE ASSESSOR WILL DETERMINE ELIGIBILITY FOR VETERAN EXEMPTIONS?

A. NO. OPM has determined that there should be no change in the way assessors determine eligibility for veterans exemptions. The federal definition of the Persian Gulf War in 38 USC 101 has not changed. The assessor definition of the Persian Gulf War should remain as "after August 2, 1990". The new periods for Afghanistan and Iraq are two sub-periods within the Persian Gulf War established so that the Commissioner of Motor Vehicles can issue special license plates to veterans who served during these two periods. For exemption purposes there should be no distinction between veterans who served during the Persian Gulf War as defined by 38 USC 101 and those who served during these new periods.

EXHIBIT I

PERIODS OF WARS AS PROVIDED IN §27-103 FOR DETERMINING PROPERTY TAX EXEMPTION ELIGIBILITY FOR ACTIVE-DUTY SERVICE MEMBERS AND VETERANS UNDER §12-81(19)

NOTE: Service of 90 or more cumulative (as opposed to consecutive) days is required ¹

Mexican Border Period	March 10, 1916, to April 6, 1917
World War I	April 6, 1917 to November 11, 1918
World War I – Russia	April 6, 1917 to April 1, 1920 ²
World War II	December 7, 1941 to December 31, 1946 ³
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, 1984 ⁴
Invasion of Grenada	October 25, 1983 to December 15, 1983 ⁴
Operation Earnest Will	July 24, 1987 to August 1, 1990 ⁴
Invasion of Panama	December 20, 1989 to January 31, 1990 ⁴
Persian Gulf War	After August 2, 1990 ⁵

¹ A veteran who recorded proof of honorable discharge in any Connecticut town on or before October 1, 1977 is eligible for the exemption under §12-81(19) **even if the duration of service was less than 90 days**. See also footnote 4 below.

² The ending date for service in Russia by a person serving with the United State military forces during World War I differs from the ending date for all service during that war.

³ 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.

⁴ A person must have served in a combat or combat support role for the duration of a period of war lasting less than 90 days (i.e., the Invasions 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 specified dates in order to qualify for an exemption. An armed Forces Expeditionary Medal is awarded to such individuals. Prior to June 8, 2009 the dates for service in Operation Earnest Will were February 1, 1987 to July 23, 1987; a person who established exemption eligibility on or before September 30, 2008 due to service during those dates for an exemption on or before October 1, 2008 must have received an Armed Forces Expeditionary Medal.

⁵ 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.

⁵ CGS Section 27-103 added specific dates for the wars in Afghanistan: October 24, 2001 to August 30, 2021 and Iraq: March 19, 2003 to December 31, 2011 or June 1, 2014 to December 9, 2021 for the exclusive purpose of a veteran obtaining special license plates for serving during these dates.