

Certificate of Entitlement-portability of exemption

1. Any person who has established a right to a veteran's property tax exemption may receive from the relevant municipality a certificate of entitlement.

2. The certificate is to be provided to the assessor in the municipality in which an exemption is claimed.

3. Please refer to the Active Duty & Honorably Discharged Veterans-Resident Requirements to establish your exemption.

Active Duty-Exemptions

Form: Application For A Motor Vehicle Property Tax Exemption For Connecticut Residents On Active Military Duty On The Assessment Date. One passenger vehicle is exempt.

Filing Deadline: Filing is to be not later than December 31st following the date the property tax is due.

Supplemental Motor Vehicle

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

Copies of Discharge Records (DD-214)

Contact the National Archives and Records Administration for discharge records.

Internet:

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

Tel: 1-866-272-6272

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

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

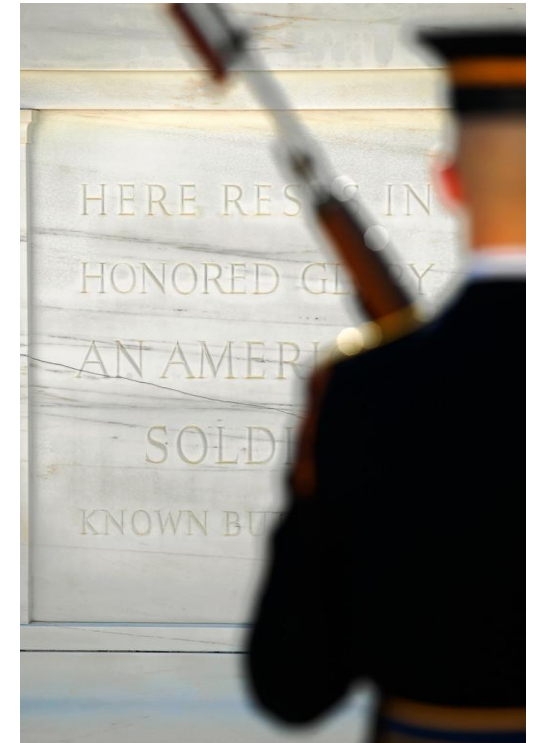
§12-128. Refund of tax erroneously collected from veterans and relatives

§27-103. Definitions, as amended by P.A. 09-117

Federal Soldiers & Sailors Relief Act—Non Resident

This Act provides for a non resident service person, as a result of military orders, stationed in Connecticut on October 1st to be exempt from personal property listed in the service persons name. Contact your legal service officer for an affidavit. Annual filing is required.

VETERANS' EXEMPTIONS



Westbrook Assessor's Office

866 Boston Post Rd
Phone (860) 399-3045
Fax (860) 399-3098

Internet Resource for additional
information:

<http://westbrookct.us>

Veterans' Exemptions

Active Duty & Honorably Discharged Veterans-Residents

Requirements:

1. Resident of Westbrook by the October 1st assessment date. (see Certificate of Entitlement)
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. Service of 90 days or more (see Disabled Veterans); or
4. Service in a 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 September 30th, with town clerk annually, or
- 5b. Discharged--Veteran's honorable discharge filed by September 30th

Exemption is in the amount of \$6,000

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

Service connected exemptions vary on severity of the disability.

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. Income limits range from \$32,300 single to \$39,500 married adjusted gross income (including social security payments). One hundred percent disabled veterans income limit range is \$18,000 single to \$21,000 married adjusted gross income (not including social security). A biennial application is required.

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

World War II
December 7, 1941 to December 31, 1946ⁱ

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, 1990²

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 a combat support role for the duration of a campaign 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 or in Operation Earnest Will, during the specified dates, in order to qualify for an exemption. An armed Forces Expeditionary Medal is awarded to such individuals

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.
