# 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 <u>Active Duty & Honorably Discharged Veterans-Resident Requirements</u> to establish your exemption.

# **Active Duty-Exemptions**

To apply complete <u>Application For A Motor Vehicle Property Tax Exemption Or Exemption Benefit For Connecticut Residents On Active Military Duty Who Are Stationed Outside The State Of Connecticut On The Assessment Date.</u> One passenger vehicle that is out of state with the service person is exempt. 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 30<sup>th</sup> 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. 06-153

# 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**





# Town of Haddam Assessor's Office

30 Field Park Drive Haddam, CT 06438 Phone: (860) 345-8531

Fax: (860) 345-3730 Email: assessor@haddam.org

# Veterans' Exemptions

# Active Duty & Honorably Discharged Veterans-Residents

# Requirements:

- 1. Resident of Haddam 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, Operation Earnest Will)
- 5. Active Duty--Veteran's letter stating active duty status, filed by September 30th, with town clerk annually, or

Discharged--Veteran's honorable discharge (DD-214) filed by September 30<sup>th</sup>

Exemption is in the amount of 2,000\*.

### **Disabled Veterans**

Submit a copy of the Veteran's Disability Rating from Veteran's Administration (VA). Deadline to file is March 31.

Service connected exemptions vary on the severity of the disability. Disability ratings are broken down into groups as follows according to the VA:

#### Percentage

10% - 25%

26% - 50%

51% - 75%

76% - 100%

Age 65 and over

Contact the Assessor's Office for specific exemption amounts.

### Additional Veterans' Exemptions

Once qualified for a veteran's exemption a veteran is automatically entitled to an additional exemption (non-income qualified) amount of half of the present exemption entitlement. For example, if a veteran is qualified for 2,000\* regular exemption, an additional exemption of 1,000\* is automatically granted.

In addition, there is an income-qualified additional veteran's exemption which doubles the exemption if qualified. Income limits are determined by the state annually and proof of income such as income tax return, SSA 1099s bank interest statements, etc. must be provided upon application. The application period is February 1 to October 1. Please call the assessor's office for an appointment to apply or for any questions.

# Dates of War, Military Campaigns, and Operations Under §27-103.

#### World War II

December 7, 1941 to December 31, 1956i

#### 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<sup>2</sup>

#### Invasion of Grenada

October 25, 1983 to December 15, 1983<sup>2</sup>

#### Operation Earnest Will

February 1, 1987 to July 23, 1987<sup>2</sup>

#### Invasion of Panama

December 20, 1989 to January 31, 1990<sup>2</sup>

#### Persian Gulf War

After August 2, 1990<sup>3</sup>

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
- <sup>3</sup> 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.
- \*Please note: Exemption amounts are specific to the Town of Haddam and may be different in another town.