

## Certificate of Entitlement

1. If you are receiving a tax exemption in one municipality and move to another Connecticut municipality, you can transfer your exemption. Obtain a certificate of entitlement from the assessor where you are already receiving the exemption.

2. The certificate can then be presented to the assessor in the municipality you are moving to. This will transfer your exemption.

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

## Active Duty - Exemptions for Motor Vehicle

Form: Motor Vehicle Property Tax Exemption Or Benefit Application For Connecticut Residents On Active Military Duty. One passenger vehicle is exempt, provided it is registered to the service person and a copy of orders or other proof is on file in the Town Clerk's Office.

Active Duty Filing Deadline: Filing is to be not later than December 31<sup>st</sup> following the property tax due date. Annual filing is required.

## Federal Servicemembers' Civil Relief Act—Non Resident

This Act provides for a non-resident service person stationed in Connecticut on October 1<sup>st</sup> as a result of military orders to be exempt from personal property listed in the servicemember's name. Contact your legal service officer or the assessor for an affidavit. Annual filing is required.

## 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

§12-81(19), (20), (21a), (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

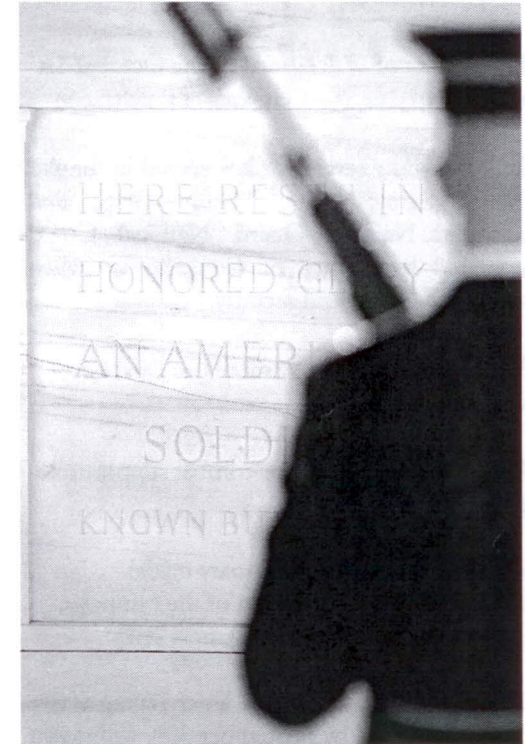
§12-94. Exemptions of servicemen, veterans and their relatives...where made

§12-95. Exemptions only on submission of evidence

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

§27-103. Definitions, as amended (P.A. 06-153)

## VETERANS' EXEMPTIONS



### **Wallingford Assessor**

45 South Main Street, Room 101  
Wallingford, CT 06492  
Phone (203) 294-2001  
Fax (203) 294-2003

# Veterans' Exemptions

## Active Duty & Honorably Discharged Veterans-Residents

### Requirements:

1. Resident of Wallingford 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 for exceptions)
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)
- 5a. Active Duty--Veteran's letter stating active duty status, filed by September 30<sup>th</sup>, with town clerk annually.
- 5b. Discharged--Veteran's honorable discharge filed by September 30<sup>th</sup>

## Basic Veterans' Exemption

Once qualified a veteran is entitled to a reduction to their property assessment (exemption) in the amount of \$3,000.

## Disabled Veterans

Service of 90 days is not a requirement for an exemption as a disabled veteran.

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

File annually unless the disability is 100% and permanent or the applicant is over 65 years of age.

### Disability Rating: **No Income Required**

<u>Percentage</u>	<u>Exemption Amount</u>
10% - 25%	4,500
26% - 50%	6,000
51% - 75%	7,500
76% - 100%	9,000
Age 65 & over	9,000

### Rating Disability: **Income Required**

<u>Percentage</u>	<u>Exemption Amount</u>
10% - 25%	9,000
26% - 50%	12,000
51% - 75%	15,000
76% - 100%	18,000
Age 65 and over	18,000

Service connected exemptions vary depending on severity of the disability.

## Additional Veterans' Exemption

The additional veterans' exemption is double the exemption if income qualified. Please check with the Assessor's office as income guidelines change each year. 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, 1946<sup>1</sup>

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

July 24, 1987 to August 1, 1990<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>

<sup>1</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.

<sup>2</sup> 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.