



General Assembly

February Session, 2020

Raised Bill No. 357

LCO No. 2158



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT CONCERNING ELIGIBILITY OF GOLD STAR PARENTS AND SURVIVING SPOUSES FOR A PROPERTY TAX EXEMPTION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81ii of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2020, and*
3 *applicable to assessment years commencing on or after October 1, 2020*):

4 (a) (1) Except as provided in subdivision [(2)] (3) of this subsection,
5 any municipality, upon approval by its legislative body, may provide
6 that any parent whose child was killed in action, or the surviving spouse
7 of a person who was killed in action, while performing active military
8 duty with the armed forces, as defined in subsection (a) of section 27-
9 103, which parent or surviving spouse is a resident of such municipality,
10 shall be entitled to an exemption from property tax, provided such
11 parent's or surviving spouse's qualifying income does not exceed (A) the
12 maximum amount applicable to an unmarried person as provided
13 under section 12-81l, or (B) an amount established by the municipality,
14 not exceeding the maximum amount under section 12-81l by more than
15 twenty-five thousand dollars. The exemption provided for under this

16 section shall be applied to the assessed value of an eligible parent's or
17 surviving spouse's property and, at the municipality's option, may be in
18 an amount up to twenty thousand dollars or in an amount up to ten per
19 cent of such assessed value.

20 (2) Except as provided in subdivision (3) of this subsection, any
21 municipality, upon approval by its legislative body, may provide that
22 any parent whose child was killed in action, or the surviving spouse of
23 a person who was killed in action, while performing active military duty
24 with the armed forces, as defined in subsection (1) of section 27-103,
25 which parent or surviving spouse is a resident of such municipality,
26 shall be entitled to an exemption from property tax without
27 consideration of the income of such parent or surviving spouse. The
28 exemption provided for under this section shall be applied to the
29 assessed value of an eligible parent's or surviving spouse's property
30 and, at the municipality's option, may be in an amount up to twenty
31 thousand dollars or in an amount up to ten per cent of such assessed
32 value.

33 [(2)] (3) (A) If both parents of any such child killed in action while
34 performing active military duty with the armed forces are domiciled
35 together, only one such parent shall be entitled to an exemption from
36 property tax provided for under this section.

37 (B) The exemption provided for under this section shall be in addition
38 to any exemption to which an eligible parent or surviving spouse may
39 be entitled under section 12-81. No such eligible parent or surviving
40 spouse entitled to exemption under section 12-81f or 12-81g and this
41 section shall receive more than one such exemption.

42 (b) (1) Any parent whose child was killed in action, or the surviving
43 spouse of a person who was killed in action, while performing active
44 military duty with the armed forces and who claims an exemption from
45 taxation under this section shall give notice to the town clerk of such
46 municipality that he or she is entitled to such exemption.

47 (2) Any such parent or surviving spouse submitting a claim for such

48 exemption shall be required to file an application, on a form prepared
49 for such purpose by the assessor, not later than the assessment date with
50 respect to which such exemption is claimed, which application shall
51 include at least two affidavits of disinterested persons showing that the
52 deceased child or person was performing such active military duty, that
53 such deceased child or person was killed in action while performing
54 such active military duty and the relationship of such deceased child to
55 such parent, or such deceased person to such surviving spouse,
56 provided the assessor may further require such parent or surviving
57 spouse to be examined by such assessor under oath concerning such
58 facts. Each such application shall include a copy of such parent's or
59 surviving spouse's federal income tax return, or in the event such a
60 return is not filed such evidence related to income as may be required
61 by the assessor, for the tax year of such parent or surviving spouse
62 ending immediately prior to the assessment date with respect to which
63 such exemption is claimed to meet the requirements of subparagraphs
64 (A) and (B) of subdivision (1) of subsection (a) of this section. If a
65 municipality has approved the exemption under subdivision (2) of
66 subsection (a) of this section, such parent or surviving spouse shall not
67 be required to attach such parent's or surviving spouse's federal income
68 tax return or evidence related to income to such application. Such town
69 clerk shall record each such affidavit in full and shall list the name of
70 such parent or surviving spouse claimant, and such service shall be
71 performed by such town clerk without remuneration. No assessor,
72 board of assessment appeals or other official shall allow any such claim
73 for exemption unless evidence as herein specified has been filed in the
74 office of such town clerk. When any such parent or surviving spouse has
75 filed for such exemption and received approval for the first time, such
76 parent or surviving spouse shall be required to file for such exemption
77 biennially thereafter, subject to the provisions of subsection (c) of this
78 section.

79 (3) The assessor of such municipality shall annually make a certified
80 list of all such parents or surviving spouses who are found to be entitled
81 to exemption under the provisions of this section, which list shall be

82 filed in the town clerk's office, and shall be prima facie evidence that
83 such parents or surviving spouses whose names appear thereon are
84 entitled to such exemption as long as they continue to reside in such
85 municipality and as long as the legislative body of such municipality
86 continues to provide for such exemption, subject to the provisions of
87 subsection (c) of this section. Such assessor may, at any time, require any
88 such parent or surviving spouse to appear before such assessor for the
89 purpose of furnishing additional evidence, provided, any such parent
90 or surviving spouse who by reason of disability is unable to so appear
91 may furnish such assessor a statement from such parent's or surviving
92 spouse's attending physician or an advanced practice registered nurse
93 certifying that such parent or surviving spouse is totally disabled and is
94 unable to make a personal appearance and such other evidence of total
95 disability as such assessor may deem appropriate.

96 (4) No such parent or surviving spouse may receive such exemption
97 until such parent or surviving spouse has proven his or her right to such
98 exemption in accordance with the provisions of this section, together
99 with such further proof as may be necessary under said provisions.
100 Exemptions so proven shall take effect on the next succeeding
101 assessment day.

102 (c) Any such parent or surviving spouse who has submitted an
103 application and been approved in any year for the exemption provided
104 in this section shall, in the year immediately following approval, be
105 presumed to be qualified for such exemption. During the year
106 immediately following such approval, the assessor shall notify, in
107 writing, each parent or surviving spouse presumed to be qualified
108 pursuant to this subsection. If any such parent or surviving spouse has
109 qualifying income in excess of the maximum allowed under
110 subparagraph (A) or (B) of subdivision (1) of subsection (a) of this
111 section, such parent or surviving spouse shall notify the assessor on or
112 before the next filing date for such exemption and shall be denied such
113 exemption for the assessment year immediately following and for any
114 subsequent year until such parent or surviving spouse has reapplied
115 and again qualified for such exemption. Any such parent or surviving

116 spouse who fails to notify the assessor of such disqualification shall
117 make payment to the municipality in the amount of property tax loss
118 related to such exemption improperly taken.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-81ii

Statement of Purpose:

To permit municipalities, upon approval by their legislative bodies, to disregard the income of Gold Star parents or surviving spouses when determining eligibility for the property tax exemption.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]