

Veterans' Exemptions

Active Duty & Honorably Discharged Veterans-Residents - Requirements:

1. Resident of Simsbury 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)
- 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 \$1,000

Disabled Veterans

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

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

Disability Rating:

Percentage Exemption

10% - 25% \$1,500

26% - 50% \$2,000

51% - 75% \$2,500

76% - 100% \$3,000

Age 65 and over \$3,000

In addition, 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 \$1,000 exemption, an additional \$500 exemption is automatically granted.

In addition, the additional veteran's exemption is double the exemption if income qualified. Income limits range from \$30,500 single to \$37,300 married adjusted gross income (including social security payments). The 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.

Simsbury Additional Veterans' Exemption

In addition to these exemptions, the Town of Simsbury has adopted an exemption for those qualifying under Section 12-81(19) of the Connecticut General Statutes, which provides a \$1,000 exemption to honorably discharged veterans with 90 days' wartime or who are now serving. The local exemption is 10% of the property's assessment. Both veterans (including active duty) and their surviving spouse are eligible for these exemptions. Biennial application on or before **October 1** is required. Apply at the Assessor's Office. There is an income qualification for this exemption. For the October 1, 2009 grand list, the maximum qualifying calendar 2008 is:

Married \$62,300
Single \$55,500

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

World War II	December 7, 1941 to December 31, 1956 ¹
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 ²
Invasion of Grenada	October 25, 1983 to December 15, 1983 ²
Operation Earnest Will	February 1, 1987 to July 23, 1987 ²
Invasion of Panama	December 20, 1989 to January 31, 1990 ²
Persian Gulf War	After August 2, 1990 ³

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.

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.

Exemptions for current service members

Form: Application For A Motor Vehicle Property Tax Exemption Or Exemption Benefit For Connecticut Residents In the Armed Forces On The Assessment Date. One motor vehicle belong to, leased to or held in trust for the service person is exempt.

Filing Deadline: The application is to be made 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. 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.

Simsbury Assessor's Office

PO Box 495

Simsbury, CT 06070

Phone (860) 658-3251

Fax (860) 658-3285

Adapted from the Town of Stonington's Veterans Brochure, Prepared by the Stonington Assessor' Office.

Revised: December 8, 2008