

Chapter 16 - Taxation

Article II. - Exemption for Veterans and Surviving Spouses

Sec. 16-31. - Purpose.

The purpose of this ordinance is to provide additional property tax exemption for veterans as provided for in General Statutes § 12-81f.

Sec. 16-32. - Additional exemption for veteran

Any veteran eligible for a property tax exemption under General Statutes § 12-81(19) shall be entitled to an additional property tax exemption applicable to the assessed value of his/her property in the amount of \$15,000, provided such veteran's qualifying income does not exceed (1) the applicable amount as provided under § 12-81f of the General Statutes, or (2) an amount established by the municipality, provided such amount shall not be less than the applicable maximum amount under section 12-81f.

Sec. 16-33. - Additional exemption for surviving spouse

Any veteran's surviving spouse eligible for a property tax exemption under General Statutes § 12-81(22) shall be entitled to an additional property tax exemption applicable to the assessed value of his/her property in the amount of \$15,000, provided that said surviving spouse's qualifying income does not exceed the maximum amount applicable to an unmarried person as provided under section 12-81f, or an amount established by the Board of Selectmen, provided such amount shall not be less than the applicable maximum amount under § 12-81f of the General Statutes.

Sec. 16-34. - Application Process

Any such veteran or surviving spouse submitting a claim for such additional exemption shall be required to file an application, on a form prepared for such purpose by the Assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided that when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of Sec. 16-35 of this ordinance. Each such application shall include a copy of such veteran's or spouse's federal income tax return or, in the event that such a return is not filed, such evidence related to income as may be required by the Assessor for the tax year of such veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

Sec. 16-35. - Application Renewal

Any person who has submitted an application and been approved in any year for the additional exemption under 16-32 or 16-33 of this ordinance shall, in any year

immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Assessor shall notify, in writing, each person presumed to be qualified pursuant to this section. If any such person has qualifying income in excess of the maximum amount allowed under Sec. 16-32 or 16-33, such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the Town in the amount of the property tax loss related to the exemption improperly taken.