

■ Certification 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 certification of entitlement.
2. The certification 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.

■ Active Duty-Exemptions

Form: Application For A Motor Vehicle Property Tax Exemption Or Exemption Benefit For Connecticut Residents On Active Military Duty
One registered passenger vehicle is exempt.

Filing Deadline: 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 30th of the previous grand list year may be applied to the following 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: National Archives & 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) Veteran's 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 Oct 1st to be exempt from personal property listed in the service person's name. Our Staff may provide you with an affidavit. Annual filing is required.



Veteran Exemptions

TOWN OF VERNON



**Assessor's Office
8 Park Place
Vernon, CT 06066**

**Tel: (860) 870-3625
Fax: (860) 870-3586**

Veterans' Exemptions

■ Active Duty & Honorably Discharged Veterans — Residents

Requirements:

1. Resident of Vernon by the October 1st assessment date. (See Certificate of Entitlement)
2. Active duty service or has served in the Air Force, Army, Navy, Marine Corps, or 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 Sept 30th, with town clerk annually, or
- 5b. Discharged—Veteran's honorable discharge (DD-214) filed by Sept 30th

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



■ Disabled Veterans

Requirements:

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

Service connected exemptions vary on the severity of the disability (see chart below). Please be sure to submit new information if your disability level changes.

Disability Ratings:

Percentage	Exemption
10%-25%	\$3,000
26%-50%	\$4,000
51%-75%	\$5,000
76%-100%	\$6,000
Age 65 and over	\$6,000

■ Additional Veteran's 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 a \$2,000 exemption, an additional \$1,000 exemption is automatically granted.

The additional veteran's exemption is double the exemption if income qualified. Income limits are set by the State of CT each year (ask for the current year's limits in the assessor's office). A biennial application is required.

■ Dates of Wars, Military Campaigns, and Operations Under § 27-103

World War II

December 7, 1941 to December 31, 1946¹

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, 1984²

Invasion of Grenada

October 25, 1983 to December 15, 1983²

Operation Earnest Will

February 1, 1987 to July 23, 1987

Invasion of Panama

December 20, 1989 to January 31, 1990²

Persian Gulf War

After August 2, 1990³

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.