

AN ACT CONCERNING A MUNICIPAL OPTION PROPERTY TAX EXEMPTION FOR GOLD STAR PARENTS AND SPOUSES

SUMMARY: This act allows a municipality, with its legislative body's approval, to provide a property tax exemption to any parent or surviving spouse of a service member killed in action while performing active military duty with the U.S. Armed Forces (i.e., “Gold Star” parent or surviving spouse). A municipality may exempt up to \$20,000 or 10% of the property's assessed value.

To be eligible for the exemption, the income of the Gold Star parent or surviving spouse cannot exceed (1) the state's income limit for a single person for other veterans' property tax exemptions annually set by the Office of Policy and Management (\$35,200, including inflation adjustments, in 2017) or (2) an amount the municipality sets, up to \$25,000 more than the state limit. Under the act, if both parents live together only one may receive the exemption.

The act specifies that the Gold Star exemption is in addition to any property tax exemption to which the applicant is entitled. But an applicant cannot receive more than one additional municipal property tax exemption for veterans or their family members (CGS §§ 12-81f & -81g).

Under the act, the “U.S. Armed Forces” means the Army, Navy, Marine Corps, Coast Guard, and Air Force, and any reserve component of these branches, including the Connecticut National Guard performing duty under Title 32 of the U.S. Code (e.g., certain Homeland Security missions).

EFFECTIVE DATE: October 1, 2017, and applicable to assessment years beginning on or after that date.

APPLICATION PROCEDURE

Application Submission

An applicant claiming the Gold Star exemption must (1) notify the town clerk in the municipality where he or she resides and (2) file an application, on a form prepared by the tax assessor, before the assessment date for which the exemption is claimed.

The act requires the application to include the following documentation:

1. at least two affidavits from disinterested persons showing the (a) deceased service member was killed in action while performing active military duty and (b) relationship between the service member and parent or surviving spouse and

2. a copy of the parent's or surviving spouse's federal income tax return or, if a return is not filed, income-related evidence required by the assessor for the tax year immediately before the assessment date for which the exemption is claimed.

Under the act, the assessor may further examine the applicant under oath about the facts in the affidavits.

The town clerk must record, at no charge, each affidavit in full and list the name of the claimant. The act prohibits an assessor, board of assessment appeals, or other official from granting an exemption until all of the required documentation is filed with the town clerk.

The exemption takes effect the day after an application is approved. The parent or surviving spouse must reapply for the exemption every two years.

Annual Certified List

The act requires the tax assessor to annually prepare a certified list of parents and surviving spouses entitled to the exemption and file it in the town clerk's office. The list is prima facie evidence that the parent or surviving spouse is entitled to the exemption as long as he or she lives in the municipality and the municipality provides the exemption.

Appearance before the Assessor

Under the act, the assessor may at any time require a parent or surviving spouse to appear to furnish additional evidence. But an individual unable to appear because of a disability may submit to the assessor a statement from an attending physician or advanced practice registered nurse certifying the disability and inability to appear. The assessor may request other evidence of total disability as he or she deems appropriate.

Disqualifying Income

Under the act, a parent or surviving spouse approved for an exemption in any year is presumed to qualify in the following year. The assessor must notify each such parent or surviving spouse in writing. (Presumably, the notice would inform them that they may claim the exemption that year.)

If the parent's or surviving spouse's income exceeds the amount allowed that tax year, he or she must notify the assessor on or before the next filing date. The assessor must deny the exemption for the year immediately following and any subsequent year, until the parent or surviving spouse reapplies and requalifies for the exemption.

The act requires any parent or surviving spouse who fails to notify the assessor of such income disqualification to pay the municipality for the amount of the property tax exemption that was improperly taken.