

AN ORDINANCE
CONCERNING PROPERTY TAXES
AND TITLE 38 OF THE UNITED STATES CODE
VETERANS' SPECIAL HOUSING EXEMPTION

Be it Ordained by that Town Council of the Town of Ledyard

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D. L. Riordan
LEDYARD TOWN CLERK

Section 1. Statement of Purpose and Authority

Pursuant to the authority of Connecticut General Statute 1201(21)[c], the dwelling house, and the lot whereupon the same is erected, belonging to or held in trust for any citizen and resident of the Town of Ledyard, Connecticut, occupied as his or her domicile shall be fully exempt from local property taxation, if such person is a veteran who served in the United States Army, Navy, Marine Corps, Coast Guard or Air Force and has received financial assistance for specially adapted housing under the provisions of section 801 of Title 38 of the United States Code and has applied such toward the acquisition or modification of such dwelling.

The same exemption may also be allowed on such housing units owned by the surviving spouse of such veteran:

- (i) While such spouse remains a widow or widower; or
- (ii) Upon the termination of any subsequent marriage of such spouse by dissolution, annulment or death, or by such veteran and spouse while occupying such premises as a residence.

Section 2. Exemption

The exemption herein created shall be effective for persons qualifying for the same beginning on the assessment list of October 1, 2003.

Section 3. Application Process

Persons must qualify for the exemption by applying for the same on a form to be provided by the assessor and by the submission of such other evidence of qualification as the assessor may reasonably require prior to the completion of the duties of the assessor with respect to the grand list for which the application is initially made, namely by January 31 in the year following the date of commencement of the assessment year unless the time for the performance of the assessor's duties with respect to the grand list for the assessment year is extended as provided by law.

Section 4. Severability

If any section, or part of a section, of this Ordinance shall be held by a court of competent jurisdiction to be invalid, such holding shall not be deemed to invalidate the remaining provisions hereof.

Section 5. Effective Date

Renumbered by the Ledyard Town Council on: September 25, 2019

Linda C. Davis

Linda C. Davis, Chairman

Fred B. Allyn

Fred B. Allyn, III, Mayor

Patricia A. Riley

Patricia A. Riley, Town Clerk

Revision: Ordinance #89 “*An Ordinance Concerning Property Taxes and Title 38 of the United States Code Veterans’ Special Housing Exemption*” Adopted: September 24, 2003; Effective January 7, 2004.

History:

The Twenty-fourth Town Council (2017- 2019) Ordinance Update Initiative Renumbered Ordinance #89 “*An Ordinance Concerning Property Taxes and Title 38 of the United States Code Veterans’ Special Housing Exemption*” to Ordinance #200-004.

2019: Titled each Section; Added Section 4 “*Severability*” to be consistent with town ordinances. No substantive changes were made to the ordinance.