

AN ORDINANCE
PROVIDING TAX RELIEF FOR GOLD STAR FAMILIES
IN THE TOWN OF LEDYARD

Be it ordained by the Town Council of the Town of Ledyard

Section 1: Authority

Pursuant to the authority of P.A. 17-65 enacted on October 1, 2017 “*An Act Concerning Municipal Option Property Tax Exemption for Gold Star Parents or Spouses*” there is hereby established “*An Ordinance Providing Tax Relief for Gold Star Families In the Town of Ledyard*”.

Section 2: Purpose

To provide an exemption from property tax for property that is owned by a parent whose child was killed in action, or by the surviving spouse of a person who was killed in action, while performing active military duty with the Armed Forces, as such term is defined in Subsection (a) of Section 27-103 of the Connecticut General Statutes, as amended.

Section 3: Eligibility for Exemption

To be eligible any parent or surviving spouse of a service member killed in action while performing active military duty the following conditions must be met:

- (a) Application: Completed application shall be filed with the office of the Tax Assessor.
- (b) Residency: Persons qualified for a benefit under this Ordinance is a parent or surviving spouse who own real property located in the Town of Ledyard, or who are liable for the payment of taxes thereon under Section 12-48 of the General Statutes, and occupy the property as his or her principal residence at least 183 days of each year; and the time the application is made, and at all times during which the parent or surviving spouse is receiving an exemption pursuant to this Ordinance, the parent or surviving spouse shall be living in the Town of Ledyard.
- (c) Qualifying Income: The parent's or surviving spouse's total adjusted gross income, as determined for purposes of the federal income tax, plus any other income not included in such adjusted gross income, shall not exceed the sum of the maximum qualifying income for individuals if unmarried, or jointly with spouse if married, as set forth in Section 12-811 of the Connecticut General Statutes.
- (d) Surviving Spouses: The surviving spouse must have been legally married to the person who was killed in action at the time of such person's death, in accordance with Title 46b; Chapter 815E, of the Connecticut General Statutes, as amended.
- (e) Parents: If both parents of any such child killed in action while performing active military duty with the Armed Forces are domiciled together, only one such parent shall be entitled to the exemption from property tax provided for under this section.

If both parents of any such child killed in action while performing active military service with the Armed Forces are not domiciled together, both parents shall be eligible to receive the exemption provided for under this section.

Section 4: Amount of Exemption; Certified List

- (1) The exemption of property shall be in an amount of up-to \$20,000, or 10% of the assessed value of the property owned by the surviving spouse or the parent(s) of a child who was killed in action.
- (2) The exemption provided under this Ordinance shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under Section 12-81 of the Connecticut General Statutes, as amended.

No such eligible parent(s) or surviving spouse entitled to exemption under Section 12-81 or 12-8 lg of the Connecticut General Statutes and this section shall receive more than one such exemption.

- (3) The Assessor shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to an exemption, which list shall be filed in the office of the Town Clerk in the Town of Ledyard.

Section 5: Application Procedure and Requirements.

- (1) Any parent whose child was killed in action or the surviving spouse of a person who was killed in action (the "applicant") submitting a claim for an exemption of property tax under this Ordinance shall submit an application, on a form prepared by the Tax Assessor, to the Tax Assessor's Office not later than October 1st (the "application").

The application shall include a copy of the two recorded affidavits described in Subsection 2(a)(b) of this Section, and the applicant's federal income tax return, or in the event such a return is not filed, such evidence related to income, as may be required by the Tax Assessor, for the entire calendar year ending immediately prior to the October 1st in which the application for exemption is made.

- (2) The applicant shall also file with the office of the Town Clerk at least two affidavits, in such form as approved by the Tax Assessor, of two (2) different disinterested persons stating the following:
 - (a) The deceased child or spouse was killed in action while performing active duty with the Armed Forces, as defined in Section 27-103(a) of the Connecticut General Statutes; and
 - (b) That the applicant is the parent or surviving spouse of the person who was killed in action.
- (3) The affidavits shall be recorded in full in the office of the Town Clerk, free of charge, and such recording shall list the name of such parent or surviving spouse claiming the exemption.

No exemption shall be granted unless the affidavits have been recorded in the office of the Town Clerk; and until the application has been deemed complete by the Assessor's Office.

Section 6: Renewal and Termination of Exemption, Penalties.

- (1) The applicant shall be required to reapply for this exemption on a biennial basis. The failure of the applicant to reapply for this exemption on a biennial basis shall result in the termination of the applicant's exemption.
- (2) When an exemption has been granted, the applicant shall, in the assessment year immediately following the date of approval, be presumed qualified for such exemption.

(3) On a biennial basis, during the year immediately following the approval of an applicant's exemption, the Tax Assessor may, by August 1st, notify each parent or surviving spouse presumed to be qualified for such exemption in writing, and if any applicant has income in excess of the maximum allowed under Section 3(b) this Ordinance, such applicant shall notify the Assessor on or before the next October 1st and shall be denied the exemption for the assessment year immediately following and for any subsequent year until such applicant has reapplied and again qualified for such exemption.

The failure of the Assessor's Office to send such notice by August 1st shall waive the requirements of this Section for that assessment year, and the applicants presumed to be qualified for the exemption shall continue to receive an exemption for such assessment year.

(4) Any notice under this section shall be deemed effective if it was mailed by regular mail to the applicant's last known address on file in the office of the Tax Collector.

(5) If at any time it is determined that the applicant has obtained the exemption set forth in this Ordinance improperly, or was based on any misrepresentation or fraud, then upon discovery of such fact by the office of the Tax Assessor, the exemption shall be terminated immediately and the applicant shall make payment to the Town of Ledyard in the full amount of the property tax loss related to such exemption improperly taken within 30- days of such written demand from the Town of Ledyard.

Section 7. 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 8. Effective Date

In accordance with the Town Charter this ordinance shall become effective on the twenty-first (21st) day after such publication following its final passage.

Adopted by the Town Council on September 25, 2024

S. Naomi Rodriguez, Chairman

Approved / Disapproved on: _____

Fred B. Allyn, III., Mayor

Published on:

Effective Date:

Patricia A. Riley, Town Clerk

History: The State of Connecticut adopted Public Act #17-65 “*An Act Concerning a Municipal Option Property Tax Exemption for Gold Star Parents or Spouses*” in 2017. To provide families who lost a child or spouse killed in action while in the line of duty with some tax relief the Town Council adopted the “*An Ordinance Providing Tax Relief for Gold Star Families In the Town of Ledyard*” on: September 25, 2024.