

**Connecticut General Statute 27-103
RELEVANT DATES of WAR**

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

July 24, 1987 to August 1, 1990²

(Operation Earnest Will involving the escort of
Kuwaiti oil tankers flying the United States flag in the
Persian Gulf)

Invasion of Panama

December 20, 1989 to January 31, 1990²

Persian Gulf War

After August 2, 1990³

“and shall include service during such periods with the
armed forces of any government associated with the
United States.”

ALSO ELIGIBLE: If DD214 is recorded in another
Connecticut town before October 1, 1977 and having
served during above period less than 90 days

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 or 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.



**AVAILABLE
TAX RELIEF
PROGRAMS**

**Assessor's Office
11 Rye Street
Broad Brook, CT 06016-9553
Tel: (860) 623-8878
Fax: (860) 623-4798
www.eastwindsor-ct.gov**

**Monday 8:30 am to 4:30 pm
Tuesday 8:30 am to 4:30 pm
Wednesday 8:30 am to 4:30 pm
Thursday 8:30 am to 7:00 pm
Friday 8:30 am to 1:00 pm**

Connecticut law provides for exemption programs and tax relief for certain QUALIFIED TAXPAYERS. The programs are as follows:

Elderly or Disabled Homeowners

Renter Rebates
(Contact Human Services 860-623-2430)

Veterans

Active Armed Forces

Totally Disabled

Modified Motor Vehicles for handicapped drivers/passengers

Blind

You must be a resident of the State of Connecticut and the following requirements must be met in order to be eligible for these programs.

**NOTE:
FOR COPIES OF DISCHARGE RECORDS (DD-214)**

Contact the National Archives and Records Administration for discharge records if you do not have your original document.

<http://www.archives.gov/veterans/evetrecs/index.html>

Telephone: 1-866-272-6272

Mail: The National Archives and Records
Admin., 8601 Adelphi Road
College Park, MD 20740-6001

ADDITIONAL DISABILITY EXEMPTION

Connecticut General Statute 12-81i provides for an additional local option exemption for any person receiving an exemption under §12-81 (55). To qualify:

1. A person must be receiving the SS Disabled exemption according to C.G.S. 12-81 (55).
2. Qualify by income. For income requirements and type of proof for income, see Homeowner's section.
3. **This is a biennial filing between February 1st and October 1st**

BLIND

C.G.S. 12-81 (17) provides for an exemption in the amount of \$3,000 on the assessment of the property owned by, or held in trust for, a person who is blind. Requirements for granting the Blind Exemption are:

1. Must provide the Assessor with a "Certification of Legal Blindness" as received from:

State of Connecticut
Department of Human Resources
Board of Education and Services for the Blind
170 Ridge Road
Wethersfield, CT 06109

2. Eligibility for exemption must be proved and application made by **January 31**.

ADDITIONAL BLIND EXEMPTION

Connecticut General Statute 12-81j provides for an additional local exemption for any person receiving an exemption under §12-81 (17). To qualify:

1. A person must be receiving the blind exemption according to C.G.S. 12-81 (17).
2. Qualify by income. For income requirements and types of proof for income, see Homeowner's section.
3. **This is a biennial filing between February 1st and October 1st**

HANDICAPPED ADAPTED MOTOR VEHICLES

Connecticut General Statute 12-81c and Local Ordinance #86-2 provide for a total exemption of any motor vehicle which is handicapped-equipped with special hand controls or other adaptations for physically disabled passengers and/or drivers, or a motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, **except** any vehicle used to transport individuals for payment.

The application can be obtained at the Assessor's office or the Town's website and **must be filed by November 1st**.

ACTIVE SERVICEMEN

C.G.S. 12-81 (53)(a) provides for the exemption of **one** motor vehicle belonging to, leased to or held in trust for, any member of the United States Armed Forces.

Current National Guard and Air National Guard also qualify for this exemption.

1. Application forms are to be obtained from the Assessor's office or online from the Town website.
2. **Filing Deadline:** Filing is to be not later than December 31st following the date the property tax is due.

FEDERAL SOLDIERS & SAILORS RELIEF ACT -

Non-Resident

If you are based in Connecticut on orders but are a legal resident of another State, you also qualify for an exemption for any motor vehicles registered to you or your spouse in the State.

Application forms for this exemption may be obtained by contacting the Assessor's office or online on the Town's website.

SOCIAL SECURITY DISABLED

C.G.S. 12-81 (55) provides for an exemption in the amount of \$1,000 on the assessment of the property owned by, or held in trust for, a person who is disabled and receiving Social Security disability benefits if they:

1. Qualify in accordance with federal regulations, to receive permanent total disability benefits under Social Security; or qualify for permanent total disability benefits under a federal, state or local government retirement or disability plan, including the Railroad Retirement Act;
2. Present to the Assessor a current original Certificate of Award letter from Social Security or current documentation from the Department of Social Security, or their doctor if they did not work under a Social Security plan (to be submitted to OPM for approval); and
3. Sign and file the prescribed form with the Assessor by **January 31**.

HOMEOWNERS

Connecticut General Statutes provide for a credit to be applied to the annual real estate tax bill of certain qualified taxpayers. In addition there is a matching Town program. To qualify for both:

1. You must own and reside at the property for which tax relief is sought. You may have Life Use or be a part owner of the property.
2. You, or your spouse, must have been 65 years of age at the close of the calendar year preceding your application or you must be over 18 and permanently and totally disabled.
3. There is an income limit for this program. Income includes pension, wages, interest on accounts etc. and Social Security — for both persons if married. The limits are set each year by the State of Connecticut and are subject to change. You may call the Assessor's office to determine the current income limits.
4. You must provide the Assessor with a copy of your federal income tax return, if you file one, and your SSA 1099 from Social Security and/ or Railroad Retirement. Statements for all taxable and nontaxable income must be provided if an income tax return is not filed, including Veterans pension and disability payment statements.
5. **Applications must be filed between February 1 and May 15**, in the Assessor's Office. After the initial application, they must be filed every two years.

LOCAL OPTION HOMEOWNERS

As of the October 2023 Grand List, a local program was enacted to allow an additional \$250 credit to taxpayers who qualify for the State & Local Homeowners programs described above.

(Note :A mobile home owner may file for a benefit as a renter **OR** homeowner but not both)

(For **Renters rebate** program information please contact the Social Services office at: 860-623-2430)

VETERANS

A veteran is defined in the statutes within Connecticut General Statutes 27-103. The veteran must meet the following criteria to qualify for an exemption:

1. Must be a resident of the State of Connecticut and must have an Honorable Discharge or certain "Other Than Honorable" discharges as defined in PA 18-47 (related to PTSD or TBI)
2. Served active duty for ninety or more cumulative days except, if the war, campaign or other operation lasted less than ninety days (see back of pamphlet)
3. A person who has not served in a conflict period but is entitled to a disability pension as determined by the Veteran's Administration
4. A serviceman who is in continuous service and has previous conflict period service
5. A person who has their DD214 recorded in another Connecticut town before October 1, 1977 and has served during a "conflict period" less than 90 days

A person may file an original or certified copy of their DD214 (discharge papers) **BEFORE OCTOBER 1** with the Town Clerk's Office to be eligible for the exemption on the Oct 1 Grand List.

If you move within the State of Connecticut, you must file your discharge paperwork with the Town Clerk's office in the town in which you moved by October 1. "Portability" provisions exist between Connecticut towns if the DD214 is not filed timely when you move from one town to another. This needs to be processed by the assessors in each town. If you move back to a town where you had previously filed, please notify the Assessor's Office in that Town.

DISABLED VETERANS

Increased exemption amounts are available to Veterans who are rated more than 10% service connected disabled by the VA. Submit a copy of the Veteran's Disability Rating, via either a Form 20-5455 or a letter from the Veteran's Administration in accordance with CGS 12-81(20) to the assessor in order to qualify.

A veteran must submit the proper paperwork just once, unless the VA modifies the disability rating. If modified, the veteran must provide a copy of the new rating or forfeit the exemption until proof of the new rating is provided to the assessor.

Upon turning the age of 65, a disabled veteran's exemption will automatically become equal to a 100% rating.

**"PORTABILITY" of EXEMPTION

C.G.S Sec. 12-81cc allows for the portability of certain veterans' property exemptions- those allowed under subdivisions (19), (20), (22), (23), (24), (25), (26), (28) or (53) of C.G.S Section 12-81. If a person has moved within the state during the year, they may request a letter of eligibility be given to the Assessor in their current town from the Assessor in the prior town. This statute allows any person eligible to receive an exemption in the town they moved from, and did not receive their exemption, to have that exemption forwarded to another town. Such person must submit proof of future eligibility by filing their DD214 in the new town of residence.

ADDITIONAL VETERAN'S EXEMPTION

A veteran receiving the regular veteran's exemption, will qualify for an additional exemption, provided by Connecticut General Statute 12-81f. This is equal to half the regular exemption and is applied automatically.

Alternatively, lower income veterans may qualify for an additional exemption equal to double the base exemption. The income requirements are the same as those for the State Homeowner Benefit program. (see #3 under "Homeowners" section). The application filing period for this program is February 1 thru October 1 for the exemption to be effective on the Grand List of October 1st.

An additional \$6000 exemption is available through the local option program whose qualifications mirror State program guidelines and income requirements.

Please bring the required proof of income as stated under Homeowner benefits. However, please **NOTE: Veterans' Disability payments are not considered income for this program. If VA disability rating is 100%, only taxable income is used (\$18000 limit for a single person, \$21000 limit for married).**

If you are the surviving spouse of a Veteran, you will also qualify for these programs, as long as you remain single.

NEW LOCAL OPTION EXEMPTION

The Town has enacted a new ordinance that will provide property tax relief to any veteran whose federal adjusted gross income is fifty thousand one hundred dollars (\$50,100) or less. Any such veteran shall be entitled to an exemption from the tax imposed on any dwelling located in the Town and owned and occupied by such veteran and used by such veteran as a primary residence in an amount equal to ten per cent (10%) of the assessed value of such primary residence. Applications for the new exemption are due by October 1.