

# **TOWN OF EAST WINDSOR**

The following ordinance was adopted at a Special Town Meeting duly warned and held on November 1, 2018.

## **ADDITIONAL EXEMPTION FOR VETERANS OR SPOUSES ELIGIBLE FOR EXEMPTION UNDER SECTION 12-81 OF THE CONNECTICUT GENERAL STATUTES**

WHEREAS, Connecticut General Statutes §12-81f authorizes municipalities to provide additional property tax relief to veterans who are residents of East Windsor based on specific criteria set forth in the Statute;

NOW, THEREFORE BE IT ORDAINED by the legislative body of the Town of East Windsor in a meeting duly assembled that, pursuant to the Charter of the Town of East Windsor, the following ordinance be enacted.

Section 1: Subject to the requirements set forth in this ordinance, any person entitled to the veterans' exemption from property tax applicable to the assessed value of property as provided under Connecticut General Statutes Section 12-81(19),(20),(22) shall be entitled to an additional exemption from such tax in an amount up to \$6,000 dollars of such assessed value, provided such person's qualifying income does not exceed the applicable maximum amount as provided under section 12-81f.

Section 2: Any such veteran or spouse of such veteran submitting a claim for such additional exemption shall be required to file an application on a form prepared for such purpose by the Assessor, not later than the assessment date with respect to which such additional exemption is claimed. When an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of the following paragraph.

Section 3: Each such application shall include a copy of such veteran's or spouse'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 Assessor, for the tax year of such veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed. The Assessor may accept the application required by General Statutes §12-81g(d) for the exemption provided for in General Statutes §12-81g(a) as an application for the exemption provided for in Section 1 of this ordinance if it is for the same assessment date.

Section 4: Any person who has submitted an application and been approved in any year for the additional exemption under this ordinance shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Assessor shall notify, in writing, each person presumed to be qualified pursuant to this subsection. If any such person has qualifying income in excess of the maximum allowed under said section, such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again

qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to the exemption improperly taken.

Section 5: This ordinance shall apply to the Grand List of October 1, 2018, for payment of taxes due July 1, 2019, and to subsequent years.

Said ordinance shall become effective fifteen (15) days from publication thereof. (11/22/2018)

Ord. 18-04  
Journal Inquirer  
November 7, 2018

Attest: \_\_\_\_\_  
Joanne M. Slater, CCTC  
Town Clerk of East Windsor