

## TOWN OF EAST WINDSOR

The following ordinance was adopted at a Special Town Meeting duly warned and held on March 22, 2023.

### **“ORDINANCE CONCERNING LOCAL PROPERTY TAX RELIEF FOR VETERANS”**

**WHEREAS**, Section 33 of Public Act No. 22-34 of the General Assembly of the State of Connecticut May 2022 Session authorizes municipalities to provide property tax relief on any dwelling owned and occupied by a veteran and used by such veteran as a primary residence based on specific criteria;

**NOW, THEREFORE BE IT ORDAINED** by the legislative body of the Town of East Windsor in a special town meeting duly assembled that, pursuant to the Charter of the Town of East Windsor and Section 33 of Public Act No. 22-34 of the General Assembly of the State of Connecticut May 2022 Session, the following Ordinance is adopted:

#### **SECTION 1. PURPOSE:**

The purpose of this Ordinance is to provide property tax relief to any veteran, as such term is defined in Section 27-103 of the Connecticut General Statutes, as amended, whose federal adjusted gross income is fifty thousand one hundred dollars (\$51,100) or less. Any such veteran shall be entitled to an exemption from the tax imposed under Chapter 203 of the Connecticut General Statutes, as amended, on any dwelling located in the Town and owned and occupied by such veteran and used by such veteran as a primary residence. Such tax exemption shall be in an amount equal to ten per cent (10%) of the assessed value of such primary residence. Pursuant to Section 33 of Public Act No. 22-34 of the General Assembly of the State of Connecticut May 2022 Session, the Town grants a tax exemption for eligible veterans of the Town on the terms and conditions hereinafter provided.

#### **SECTION 2. TAX EXEMPTION ALLOWED.**

Any approved eligible veteran shall receive an annual property tax exemption on the dwelling owned and occupied by such veteran as such veteran's primary residence in an amount equal to ten per cent (10%) of the assessed value of such primary residence.

#### **SECTION 2. EFFECTIVE DATE OF TAX EXEMPTION:**

The tax exemption shall commence with the taxes due in the assessment year (running from July 1 to June 30) immediately following each October 1<sup>st</sup> on which the tax exemption is claimed by the veteran and approved by the Town Assessor.

#### **SECTION 3. ELIGIBILITY.**

The following criteria must be met to be eligible for the veteran tax exemption:

- (1) applicant must be a veteran, as such term is defined in Section 27-103 of the Connecticut General Statutes, as amended;
- (2) applicant's federal adjusted gross income must be fifty thousand one hundred dollars (\$51,100) or less; and
- (3) applicant must own and occupy a dwelling in Town as applicant's primary residence.

No veteran may receive a tax exemption under this Ordinance until such veteran has proven such veteran's right to such tax exemption in accordance with the provisions of this Ordinance, together with such further proof as may be required under this Ordinance or the laws of the State of Connecticut. Tax exemptions so proven shall take effect on the next succeeding October 1st.

#### **SECTION 4. APPLICATIONS.**

The Assessor of the Town shall review applications and information provided by applicants seeking a tax exemption under this Ordinance. Any veteran submitting a claim for such tax exemption under this Ordinance shall file an application with the Assessor of the Town, on a form prepared by such Assessor, not later than the October 1<sup>st</sup> assessment date with respect to which such tax exemption is claimed. The application shall include:

(x) a certified copy of such veteran's military discharge document, as defined in Section 1-219 of the Connecticut General Statutes, as amended, , if not previously recorded in the Town Clerk's office or (y) in the absence of such certified copy, at least two affidavits of disinterested individuals showing that the applicant is a veteran, provided the Assessor of the Town may further require such applicant to be examined by such Assessor under oath concerning the facts contained in such affidavits; and

(1) a copy of such applicant's federal income tax return or, in the event such a return is not filed, such evidence as may be required by the Assessor of the Town, for the tax year of such applicant ending immediately prior to the October 1<sup>st</sup> assessment date with respect to which such tax exemption is claimed.

Upon their receipt by the Town Clerk, the Town Clerk shall record the certified copy or affidavits submitted pursuant to subparagraph (1) above in full and shall list the name of such veteran, and such service shall be performed by the Town Clerk without remuneration. No Assessor, Board of Assessment Appeals or other official in the Town shall allow any such claim for tax exemption unless the certified copy or affidavits specified in subparagraph (1) above have been filed with the office of the Town Clerk. Any veteran who has submitted a claim for such tax exemption and received approval for the first time shall file for such tax exemption with the Assessor of the Town biennially thereafter.

#### **SECTION 5. CONTINUED ELIGIBILITY.**

The Assessor of the Town shall annually make a certified list of all such veterans who are found to be entitled to a tax exemption under the provisions of this Ordinance, which list shall be filed in the Town Clerk's office and shall be prima facie evidence that any veteran whose name appears on such list is entitled to such tax exemption, subject to the provisions of this Ordinance, as long as such veteran continues to own and occupy the dwelling as such veteran's primary residence.

The Assessor of the Town may, at any time, require such veteran to appear before such Assessor for the purpose of furnishing additional evidence, except that any veteran who, by reason of total disability, is unable to so appear may furnish such Assessor (a) a statement from such veteran's attending physician or advanced practice registered nurse, certifying that such veteran is totally disabled and unable to make a personal appearance, and (b) such other evidence of total disability as such Assessor may deem appropriate.

Any veteran who has submitted an application and been approved in any year for the tax exemption provided in this Ordinance shall, in the assessment year immediately following approval, be presumed to qualify for such tax exemption. Prior to the beginning of the assessment year following such approval, the Assessor shall notify, in writing, such veteran presumed to be qualified pursuant to this Ordinance. If any such veteran has qualifying income in excess of fifty thousand one hundred dollars (\$51,100), such veteran shall notify the Assessor of the Town on or before the next filing date of such tax exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such veteran has reapplied and again qualified for such tax exemption. Any such veteran who fails to notify the Assessor of the Town of such disqualification shall make payment to the Town in the amount of property tax loss related to such exemption improperly taken.

**SECTION 6. NO CONFLICT WITH STATE STATUTES.**

This Ordinance shall not be construed to conflict with any state statute, rule or regulation.

Said Ordinance shall become effective fifteen (15) days from publication thereof (April 9, 2023).

Ord. 23-02

Attest: Amy Lam, CCTC  
Town Clerk of East Windsor

Journal Inquirer  
March 25, 2023