

Sherman Veteran's Property Tax Relief

ORDINANCE TO PROVIDE AN ADDITIONAL EXEMPTION FROM TAXES TO CERTAIN DISABLED VETERANS, SURVIVING SPOUSE, AND MINOR CHILDREN.

Whereas sub section 20 of Section 12-81 of the Connecticut General Statutes establishes certain property tax exemptions for disabled veterans, who served in time of war, their spouses and minor children.

Whereas Section 12-81f (b) establishes an Additional Exemption to be an amount not less than three thousand dollars of assessed value for person's whose income does not exceed 500% of the Federal Poverty Guideline, the 2021 amount established by this ordinance.

Whereas Section 12-81f(b) of the General Statutes authorizes the Town to establish an Additional Exemption for property taxes for the benefit of such persons.

Now Therefore It Is Hereby Ordained That:

Section 1. The term "Additional Exemption" as used in this ordinance shall be the exemption from property taxes that is provided for by this ordinance; and shall be in addition to and not in lieu of the exemptions provided by Section 12-81 that are awarded to qualifying disabled veterans.

Section 2. Property to the amount of \$6,706 in assessed value for veterans with a disability rating from the Veterans Administration of 10% to 25%; \$13,412 in assessed value with a disability rating from the Veterans Administration of 26% to 50%; \$20,118 in assessed value with a disability rating from the Veterans Administration of 51% to 75% and \$26,824 in assessed value with a disability rating from the Veterans Administration of 76% to 100%, belonging to or held in trust for any resident of the Town of Sherman who is a disabled Veteran or other person described in Section 12-81 (20) of the Connecticut General Statutes be entitled to an Additional Exemption from property tax as contemplated by Section 12-81f (b) of the General Statutes provided that such persons qualified income does not exceed \$64,440 if unmarried or \$128,000 jointly with spouse if married and provided that such person otherwise qualifies for such Additional Exemption as provided in this ordinance.

Section 3. Any person seeking an Additional Exemption pursuant to this ordinance shall be required to file an application with the Assessor not earlier than February 1 and not later than the assessment date of October 1 with respect to which such Additional Exemption is claimed. Such application shall be submitted on a form prepared for such

purpose by the Assessor and shall include a copy of such person'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 person ending immediately prior to the assessment date with respect to which such Additional Exemption is claimed. Proof of honorable discharge from military service may also be required as determined by the Assessor. The provisions of Section 12-89, 12-90 and 12-95 of the General Statutes shall be applicable to the Assessor's review and decision on such applications.

Section 4. Following initial approval of an application for Additional Exemption, the person claiming such Additional Exemption shall be required to re-file and re-qualify for such Additional Exemption on a biennial basis thereafter.

Section 5. Any person whose application for Additional Exemption has been approved pursuant to this ordinance shall be presumed to be qualified for such Exemption for the assessment year next following the year of such approval. During such subsequent year and prior to the assessment date October 1, the Assessor shall notify, in writing, each person presumed to be qualified for such Additional Exemption of the income limits necessary to remain qualified for such Exemption. If any such person has qualifying income in excess of the maximum allowed under this ordinance, such person shall notify the Assessor on or before the next assessment date, October 1; and such person shall be denied such Exemption for such assessment year and for each subsequent year until such person has reapplied and re-qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall be liable to the Town of Sherman in the amount of property tax loss as a result of the Exemption improperly taken.

Section 6. If property for which an Additional Exemption has been received is sold or transferred, the exemption shall immediately terminate upon such sale or transfer, and taxes thereafter due shall be payable on a pro-rata basis as if no exemption had been granted.

Section 7. Upon the death of the owner qualified for the Additional Exemption under this ordinance, unless the surviving spouse or child residing on the premises otherwise qualifies for such exemption, the exemption shall immediately terminate and taxes thereafter due shall be payable on a pro-rata basis as if no exemption had been granted.

Section 8. This Additional Exemption for disabled veterans shall upon passage be effective for the 10/1/2021 Grand List and will be effective for the fiscal year 7/1/2022 and shall continue on all Grand Lists going forward provided the Veteran continue to qualify.