

## TAXATION

### ARTICLE V

#### **Veterans' Property Tax Exemption**

##### **Section 197-22. Statutory Authority.**

The provisions of Public Act No. 03-44 are hereby adopted and are set forth in sections 197-23 through 197-26, below.

##### **Section 197-23. Definitions.**

“Qualifying Income” as defined in Connecticut General Statutes Section 12-81I means “a person’s total adjusted gross income as determined for purposes of federal income tax plus any other income not included in such adjusted gross income, individually, if unmarried, or jointly with spouse, if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption.”

##### **Section 197-24. Benefit.**

A. Veterans entitled to an exemption from property tax in accordance with subdivision (19) of CGS Section 12-81 shall be entitled to an additional exemption applicable to the assessed value of property up to the amount of \$10,000, provided such veteran’s qualifying income does not exceed:

for unmarried individuals - \$41,200

for married individuals - \$45,000.

B. In accordance with subdivision (22) of CGS Section 12-81, the surviving spouse of a veteran shall be entitled to the same property tax exemption as the veteran spouse as stated in subsection A, above, provided the surviving spouse’s qualifying income does not exceed the amount for unmarried individuals of \$41,200.

C. Any veteran or spouse submitting a claim for this exemption must apply for such exemption in writing to the assessor not later than October 1<sup>st</sup> in order to receive the exemption in the next tax year and shall be required to file biennially thereafter. Each application shall include a copy of the veteran’s or spouse’s federal income tax return or other such evidence of income as may be required by the assessor.

D. If the qualifying income of a person qualified to receive an exemption under section 197-24 A through 197-24 C, above, should exceed the maximum amounts stated in subsection 197-24A, above, such person shall notify the assessor of this fact prior to October 1<sup>st</sup> and shall be denied the exemption for the following tax year and any

subsequent tax 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 Town in the amount of the property tax loss related to the exemption improperly taken.

**Section 197-25. Effective Date.**

The Veteran's Property Tax Exemption is applicable to the assessment years commencing on and after October 1, 2003.

**Section 197-26. Eligibility.**

Claimants must be residents of the Town of Brookfield, and registered voters who are able to prove veteran's status and income eligibility in accordance with Sections 197-22 through 197-24.

The provisions of this ordinance shall become effective on the twenty-first (21) day following its adoption and publication as required by law.

Adopted by the Board of Selectmen of the Town of Brookfield on September 23, 2003.

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Martin J. Foncello, Jr.

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Judith Heise

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John Will

Board of Selectmen Town of Brookfield