



**PROPERTY TAX EXEMPTION FOR VETERANS WITH A SERVICE-CONNECTED
PERMANENT AND TOTAL DISABILITY RATING – Revised 5/15/2025**

During the 2024 session of the Connecticut State Legislature passed [Public Act 24-46](#), *AN ACT ESTABLISHING A PROPERTY TAX EXEMPTION FOR VETERANS WHO HAVE A SERVICE-CONNECTED PERMANENT AND TOTAL DISABILITY RATING* from the US Veterans Administration. The exemption is incorporated in the Connecticut General Statutes as Section 12-81(83) and was amended by House Bill 7067, signed by the Governor 3/3/2025.

Veterans with a service-connected 100% permanent and total disability rating from the VA will receive a tax exemption on their dwelling. The exemption will be equal to the assessed value of the dwelling for veterans whose primary residence is in Willington. Veterans are still required to pay property taxes on the land and outbuilding assessments.

If the veteran does not own his or her dwelling, the exemption will apply to a motor vehicle. If the veteran owns more than one vehicle, the exemption will be applied to the vehicle with the highest assessed value.

To be eligible for the exemption:

Willington must be the primary residence of the veteran. Proof of residency may be required.

The rating letter from the VA must say that the disability is “permanent and total.” The percent disability must be 100%.

A veteran with a 100% disability rating that is not “permanent and total” is not eligible and will continue to receive their current exemption under CT General Statute 12-81(20).

Proof of honorable discharge from the armed forces must have been filed in the Willington Town Clerk’s Office no later than October 1 to be eligible for the exemption on their taxes for the 10/1 Grand List year.

The order in which the exemption is applied is as follows:

- 1) The real property must be owned by the veteran; that is, the veteran’s name must be on the deed. If ownership is held in a trust and the veteran is a primary beneficiary of the trust, the real property will not be eligible for the exemption.

- 2) If the veteran's name is not on the deed but is on the title of a motor vehicle, the exemption will apply to the motor vehicle.
- 3) If the veteran's name is not on the deed and he or she does not own a motor vehicle, the exemption will be applied to the dwelling owned by or held in trust for their spouse.

Veterans with a change in their percentage rating should bring the new rating letter to the Assessor's Office.

If the veteran dies after 10/1/2024, the exemption will carry over to the surviving spouse so long as the spouse remains unmarried. A spouse that gets remarried and then divorced is not eligible.

Veterans that have not been able to file their 100% rating letter, have up to one year from their receipt of the letter to apply for the exemption. The exemption can be granted retroactively for up to 3 years. The exemption will not be applied to any property on a Grand List prior to the 10/1/2024 effective date.

The Assessor's Office asks for your patience in interpreting and applying this exemption. If you have any questions, call or email us at 860-487-3106, or kfishman@willingtonct.gov.