VETERAN EXEMPTION BASICS – TOWN OF WILLINGTON ASSESSOR'S OFFICE

BASIC VETERAN EXEMPTION

As a veteran or an active duty member of the armed services currently serving, residing in Willington, you may be eligible for several exemption programs under the Connecticut General Statutes. To receive the basic exemption on the next Grand List, the first step is to file a long-form DD214 in the town clerk's office showing an honorable discharge. If you do not have a copy, one can be requested at http://www.archives.gov/veterans/military-service-records/. The basic assessment reduction under CT General Statutes §12-81(19) and §12-81g is 1,500.

Eligibility is determined by serving at least 90 days on active duty during one of the following periods:

World War II • December 7, 1941 to December 31, 1946³
Korean Conflict • June 27, 1950 to January 31, 1955`
Vietnam Era • February 28, 1961 to July 1, 1975
Lebanon • July 1, 1958 to November 1, 1958 or
September 29, 1982 to March 30, 1984⁴
Invasion of Grenada • October 25, 1983 to December 15, 1983⁴
Operation Earnest Will • February 1, 1987 to July 23, 1987⁴
Invasion of Panama • December 20, 1989 to January 31, 1990⁴
Persian Gulf War • After August 2, 1990⁵

³ Pursuant to §12-86, twelve o'clock midnight on December 31, 1947 is the World War II termination date for purposes of granting a property tax exemption.

⁴ A person must have served in a combat or combat support role for the duration of a campaign lasting less than 90 days (i.e., the Invasions of Grenada and Panama) in order to qualify for a property tax exemption. A person must also have served in a combat or combat support role in Lebanon or in Operation Earnest Will, during the specified dates, in order to qualify for an exemption. An Armed Forces Expeditionary Medal is awarded to such individuals.

⁵ Although referred to as the Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role

DISABLED VETERAN EXEMPTION

You may be eligible for an exemption under §12-81(20) of the Connecticut General Statutes as a veteran with a disability. The disability need not be service-related and may have been a reason for an early discharge. The degree of disability, as determined by the Veteran's Administration, must be at least 10%. The exemption increases as the percent disability rises. If you are eligible, you will need a disability rating slip or letter from the United States Veterans' Administration. The documentation must specify the percentage of disability. You are only required to file it with the assessor once; if the VA changes your disability percentage, you will have to file the proof with the assessor again.

ADDITIONAL VETERAN EXEMPTION (INCOME BASED)

Under CT General Statute §12-81g, you may be eligible for the Additional Veterans exemption, an income-based exemption program. You may be eligible if you meet certain income limits. For the 2025 Grand List, based on 2024 calendar year household income, the income limit was \$45,200 if you are single and \$55,100 if you are married. The application period is February 1 – October 1.

If you are 100% VA-determined disabled, the income limits are \$18,000 for unmarried households or \$21,000 if married. Veteran's Disability payments and non-taxable social security income are <u>not</u> counted as income for this program.

Unless otherwise specified, exemptions are applied to real estate. If you rent, the exemption will be applied to your motor vehicle. A veteran's long form DD-214 **must be recorded** in the town clerk's office prior to October 1, 2025 to receive the exemption for the 2025 Grand List. Proof of disability must be provided by January 31, 2026 to receive the exemption as a disabled veteran on the 2025 Grand List.

If you have any questions, please call the Assessor's Office at 860 – 487-3122 or email cbosio@willingtonct.gov.