

Non-Resident Affidavit For Property Tax Exemption In  
The State of Connecticut  
Under The Federal Service Members' Civil Relief Act Per SCRA

Name (Last, First):

I, \_\_\_\_\_,  
(Last name/First name/Middle initial) (Rank) (Branch) (Date of Birth)

hereby claim an exemption from personal property taxation in accordance with the provisions of §574 of the Service Members' Civil Relief Act of 1940, as amended. Having been duly sworn, I depose the following in support of my claim:

- On or after October 1, \_\_\_\_\_ (hereinafter referred to as the assessment date), I was an active duty member of the United States Armed Forces, attached to the following duty station in Connecticut: \_\_\_\_\_.
- I reported to my present duty station in Connecticut on or about \_\_\_\_/\_\_\_\_/\_\_\_\_ (mo/day/yr), and anticipate that my present tour of duty assignment at that station will be completed on or about \_\_\_\_/\_\_\_\_/\_\_\_\_ (mo/day/yr).
- My presence in Connecticut on the assessment date was solely as a result of my official military orders. Yes  No   
If 'No', explain \_\_\_\_\_.
- My home of record or permanent address as shown in my military records is in the State of \_\_\_\_\_.
- I have retained my domicile in said State without interruption throughout my service in the Armed Forces. Yes  No   
If 'No', explain \_\_\_\_\_.
- It is now, and was on the assessment date, my intention to return to the State of my domicile upon my separation or retirement from the United States Armed Forces. If 'No', explain \_\_\_\_\_.
- On the assessment date, I lived in the State of Connecticut at \_\_\_\_\_  
(Number, Street and City/Town)
- My current address is the same as on the assessment date. Yes  No   
If 'No', current address: \_\_\_\_\_.
- I am (and was) married on the assessment date. Yes  No  If yes, Spouse's name \_\_\_\_\_
- On the assessment date, I (and/or my spouse) owned the personal property described below, which was located in the City/Town of \_\_\_\_\_, Connecticut.

Note: With respect to 'Ownership', please enter the following code(s), as applicable:

- S - for property owned solely by serviceman;
- SP - for property owned solely by serviceman's spouse; or
- J - for property jointly owned by serviceman and his/her spouse.

MOTOR VEHICLE (including unregistered snowmobiles)		
Year, Make and Model	State & Plate #	Ownership

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Email

**PLEASE ATTACH A CURRENT LEAVE & EARNINGS STATEMENT TO THIS AFFIDAVIT.**

Subscribed and sworn to me this \_\_\_\_ day of \_\_\_\_\_.

My Commission expires: \_\_\_\_\_

(for office use only)

Eligible through Grand List Year of:

### **Servicemembers Civil Relief Act**

A non-Connecticut resident whose vehicle is garaged in this state due to military orders, is not entitled to the exemption under §12-81(53). However, the servicemember's motor vehicle is entitled to an exemption under the Servicemembers Civil Relief Act. This federal legislation was originally enacted in 1940 and referred to as the Soldiers' And Sailors' Civil Relief Act (SSCRA). It was amended December 11, 2003 and is now referred to as the Servicemembers Civil Relief Act.

Section 511 of the Servicemembers Civil Relief Act (50 USC app. 501, et. seq.) provides that personal property belonging to an active duty servicemember is not subject to tax by the taxing jurisdiction in which the property or the servicemember is located because of military orders. The only exception to this rule is business personal property owned by a servicemember, which can be assessed and taxed by the taxing jurisdiction in which it is located.

For purposes of Public Law 108-189, the Servicemembers Civil Relief Act (SCRA), personal property is defined as "intangible and tangible property (including motor vehicles). The definition of "servicemember" in Section 101(a)(5) of Title 10 also includes members of the commissioned corps of the National Oceanic and Atmospheric Administration and Public Health Services. As a result, these commissioned officers are also eligible for benefits under SSCRA.

This federal legislation is for the benefit of members of the military and "...must be read with an eye friendly to those who dropped their affairs to answer their country's call." (Le Maistre v. Leffers, Fla. 948, 68 S.Ct. 371, 333 U.S. 1, 92 L.Ed. 429.) The legislation was enacted "...to protect servicemen from the risk of double taxation occasioned by their temporary duty in [a] state other than their domicile; the purpose is achieved by giving servicemen [an] exemption from tax imposed by [a] state of which he is neither a resident nor domiciliary." (U.S. v. Champaign County, Illinois, C.A. Ill. 1975, 525 F.2d 374.) "This section pertaining to residence for tax purposes operates whether or not [the] home state imposes or assesses against him taxes similar to those sought to be imposed by [the] host state." (California v. Buzard, Cal. 1966, 86 S.Ct. 478, 382 U.S. 386, 15 L.Ed.2d 436.)

To administer the exemption provisions of the Servicemembers Civil Relief Act, a servicemember must apply for an exemption of personal property (e.g., a motor vehicle or a mobile manufactured home treated for assessment purposes as personal property). Application is made in the form of an affidavit that is available from the servicemember's Legal Assistance Officer.

The affidavit is completed by the servicemember and sworn to before a notary public or a commissioned officer having attained the grade of ensign or above. The servicemember returns the completed form to the Legal Assistance Officer who forwards it to the assessor, along with a cover letter. The assessor endorses the cover letter by indicating either approval or disapproval of the exemption, and returns it to the servicemember's Legal Assistance Officer.

There is no Connecticut statutory citation for the exemption provided by the Servicemembers Civil Relief Act. As federal law supersedes state law, nothing would be gained if the Connecticut General Assembly were to enact state legislation modeled on this federal law.

A copy of the applicable portion of Sec. 511 of the Servicemembers Civil Relief Act appears in this chapter's Addendum, together with a sample form of the affidavit used to claim this exemption.

**There is no time limit for filing an exemption application under the Servicemembers Civil Relief Act.**