

TABLE OF CONTENTS

**Additional Veterans Exemption: Eligibility
and State Reimbursement Procedures**

Definitions 12-81g- 1
Application and determination of eligibility 12-81g- 2
Reimbursement to municipalities 12-81g- 3

**Penalties and the Waiver of Penalties for Failure to Comply
With Certain State Reporting Requirements**

Penalty forfeit 12-81g- 4
Penalty waiver procedures 12-81g- 5

Additional Veterans Exemption: Eligibility and State Reimbursement Procedures

Sec. 12-81g-1. Definitions

As used in these regulations, the following terms have the meaning ascribed to them in this section.

“Claimant” means any person entitled to an exemption from property tax in accordance with subdivisions (19), (20), (21), (22), (23), (24), (25), or (26) of section 12-81 of the general statutes.

“Qualifying income” means (1) adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, or (2) for claimants awarded a Veteran’s Administration disability rating of 100%, adjusted gross income as determined for purposes of the federal income tax.

“Secretary” means the Secretary of the Office of Policy and Management.

(Effective June 24, 1986)

Sec. 12-81g-2. Application and determination of eligibility

(a) Any claimant, believing himself entitled to an additional exemption under subsection (a) of Section 12-81g of the general statutes for any assessment year, shall apply to the assessor or assessors of the municipality in which he resides for such additional exemption at any time from February first to and including October first of the year in which such additional exemption is initially claimed. Reapplications shall be submitted biennially thereafter.

(1) In the case of an extenuating circumstance of a claimant’s illness or incapacitation, evidenced by a physician’s certificate to that effect, the claimant may make written application to the assessor for an extension of the application period. Such request shall be made on or prior to the thirty-first day of December next following the deadline for filing such applications.

(2) Upon receipt of a written request from such claimant, the assessor may allow an extension of time not exceeding thirty days within which an application may be filed for such additional exemption.

(b) Application for an additional exemption shall be made on a form prescribed and furnished by the Secretary. In making such application the claimant shall present to the assessor, in substantiation of his application, evidence of qualifying income in respect to the calendar year ending immediately prior to the submission of such application. Such evidence shall consist of copies of federal income tax returns, bank statements showing interest earned, trust account statements, dividend earning statements, statements from the Social Security Administration, proof of public or private assistance received, and such other documentation as may be required by the assessor.

(c) Not later than ninety days after the assessment date for which an application is submitted, the assessor shall forward a copy of the completed application to the claimant, indicating acceptance or rejection of the application.

Not later than ninety days after receiving an application from a claimant granted an extension, pursuant to subdivision (1) of subsection (b) of this section, the assessor shall forward a copy of the completed application to the claimant, indicating acceptance or rejection of his application.

(Effective August 25, 1989; amended May 5, 1999)

Sec. 12-81g-3. Reimbursement to municipalities

(a) On or before the first day of August of each year, each municipality shall file a claim with the Secretary for reimbursement to which such municipality is entitled

under subsection (c) of Section 12-81g of the general statutes. The claim shall be made on a form prescribed and furnished by the Secretary and shall be accompanied by such supporting information as the Secretary may require. The reimbursement claim shall include:

(1) A certification of the claim signed by the assessor and tax collector of the municipality;

(2) The names and addresses of those receiving the additional exemptions under subsections (a) and (b) of Section 12-81g of the general statutes; the amount of such exemptions; and the amount of tax revenue lost to the municipality due to such exemptions;

(3) Copies of all applications required by Section 12-81g-2(b);

(4) Copies of any affidavits received from any other municipality in accordance with Section 12-94 of the general statutes;

(5) Copies of any letters granting claimants an extension of the time to file their applications.

(b) A computer generated print-out may be substituted in lieu of the prescribed reimbursement claim for the information required in subdivision (2) of subsection (a) of this section.

(c) The Secretary shall, on or before the December first following receipt of such claims, certify to the Comptroller the amount due to each municipality under the provisions of Section 12-81g(c) of the general statutes. The Comptroller shall draw his order on the Treasurer on or before the following December fifteenth, and the Treasurer shall pay the amount thereof to each such municipality on or before the following December thirty-first.

(d) The Secretary shall notify each municipality which has submitted a reimbursement claim of his acceptance or modification of the claim not later than the August first next succeeding the deadline for the receipt of such claims. Any municipality aggrieved by the action of said Secretary may request a reconsideration within thirty days after receipt of such notification. Such request shall be made in writing and shall state the reason for such request. If the municipality has so requested, the Secretary shall, in his discretion, grant the municipality an oral hearing and shall provide ten days notice of the time and place of the hearing. The Secretary shall notify the municipality in writing of his determination regarding the request for reconsideration.

(e) If any recomputation is effected as a result of the provisions of subsection (d) of this section, any adjustments to the amount due to such municipality shall be made in the next payment the treasurer shall make to such municipality pursuant to subsection (c) of Section 12-81g of the General Statutes.

(Effective July 30, 1987; amended May 5, 1999)

Sec. 12-81g-4. Penalty forfeit

In the event the Secretary of the Office of Policy and Management determines that a town, city, borough, consolidated town and city or consolidated town and borough is required to forfeit the amount specified as a penalty in subsection (d) of § 12-81g of the general statutes, for failure to comply with the filing provisions of Section 12-81g-3 of these regulations, he shall cause to be sent to the chief executive officer thereof a notification of the penalty amount due and a request for its prompt payment. The forfeit shall be required to be in the form of a bank check, certified check or money order made payable to the Treasurer of the State of Connecticut and forwarded to the Secretary of the Office of Policy and Management.

(Effective April 28, 1989; amended March 30, 1999)

Sec. 12-81g-5. Penalty waiver procedures

(a) The penalty pursuant to Section 12-81g of the general statutes, may be waived by the Secretary of the Office of Policy and Management provided he receives a written application for waiver within thirty business days of the filing date of the claim for reimbursement for which the penalty waiver is sought. Such application, which shall set forth the reason for the waiver request, shall be signed by the official responsible for filing the claim and co-signed by the chief executive officer of the town, city, borough, consolidated town and city, or consolidated town and borough. It must be established to the Secretary's satisfaction that the failure to file in a timely manner and in the form required, was due to reasonable cause and was not intentional or due to neglect. Examples of reasonable cause shall include, but not be limited to, the following:

(1) An Act of God;

(2) A vacancy in the position of the official responsible for filing the claim for reimbursement. Such vacancy, which may be due to death, serious illness or resignation, must have occurred within sixty days of the claim filing date;

(3) Failure regarding delivery of any such claim, provided it is established to the Secretary's satisfaction that a reasonable attempt to make timely delivery had been made;

(4) Administrative or technical problems encountered with regard to the filing of such claim, including but not limited to:

(A) Adoption of a computer system, or conversion to an alternate computer system, wherein serious problems concerning retrieval of the data to be submitted were not resolved prior to the claim filing date. It must be established to the Secretary's satisfaction that attempts to resolve such problems were undertaken within a reasonable period of time prior to such date;

(B) Failure on the part of the town, city, borough, consolidated town and city or consolidated town and borough to establish a mill rate within thirty days of the claim filing date;

(C) The enactment of legislation by the General Assembly in the session immediately preceding the claim filing date, which would require a substantial recalculation of the amount of revenue loss to be claimed;

(D) Failure on the part of the town, city, borough, consolidated town and city or consolidated town and borough to receive from the Secretary at least thirty days prior to the claim filing date, the form(s) necessary for submitting the required information.

(b) The Secretary shall promptly consider any such written application for penalty waiver and shall notify the applicants of his decision to grant or deny such waiver within fifteen business days.

(Effective April 28, 1989; amended March 30, 1999)