

VETERAN EXEMPTION BASICS – TOWN OF SCOTLAND

BASIC VETERANS EXEMPTION

As a veteran or currently active duty military with prior service periods, and reside in Scotland, you may be eligible for several exemption programs under the Connecticut General Statutes. In order to receive the basic exemption, 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 \$4,500.

DISABLED VETERANS 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. 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 VETERANS 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 are single and meet certain income limits. For the 2022 Grand List, based on 2021 household income, the income limit is \$38,100 if you are single or \$46,400 if you are married. The application period is February 1 – October 1.

If you are 100% VA-determined disabled, the most income limits are \$18,000 for unmarried households or \$21,000 if married. Veteran's Disability payments and non-taxable social security income are not 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. DD-214s must be recorded in the town clerk's office prior to October 1, 2022 to receive the exemption for the 2022 Grand List. Proof of disability must be provided by January 31, 2023 to receive the exemption as a disabled veteran on the 2022 Grand List. based on 2021 household income,

If you have any questions, please call the Assessor's Office at 860 – 423-9634 x 104 or email assessor@scotlandct.org.