

# TOWN OF SCOTLAND

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Assessor's Office  
9 Devotion Road, P.O. Box 122  
Scotland, CT 06264  
Phone: 860-423-9634 x104; Fax: 860-423-3666  
Email: [assessor@scotlandct.org](mailto:assessor@scotlandct.org)

June 1, 2022

Dear Taxpayer,

To receive the full exemption of one motor vehicle under the provisions of §12-81(53) you must be a Connecticut resident and an active member of the armed forces or reserve (see below for details) as of the assessment date (10/1/2021). In addition, you must file the Active Duty application form. The exemption will be applied to one motor vehicle on the Grand List 2021 (July 2022 tax bill).

You must file the application yearly in order to continue to receive the exemption.

Please contact the office if you have any questions. Thank you in advance for your cooperation.

Assessor's Office

An active member of the armed forces is entitled to the full exemption of one motor vehicle under the amended provisions of §12-81(53). The definition of armed forces is in §27-103 (i.e., "...the United States Army, Navy, Marine Corps, Coast Guard and Air Force and any reserve component thereof, including the Connecticut National Guard"). Each person enrolled in the Connecticut National Guard (which comprises both the Army National Guard and the Air National Guard) and all other reserve components of the military (i.e., the Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve and Coast Guard Reserve) is considered an active member of the armed forces. As a result, each member is entitled to the exemption of one motor vehicle under the amended provisions of §12-81(53).

A person's status as a member of the United States armed forces on an assessment date (rather than a duty assignment) constitutes the only eligibility criteria for this exemption.

**Application for Motor Vehicle Property Tax Exemption or Exemption Benefit for Connecticut Residents Who Are Members of the Armed Forces CGS 12-81(53)**

This form must be completed and returned to the assessor of the town in which the vehicle described below is subject to taxation, not later than the thirty-first day of December next following the date the property tax is due. The assessor may require you to submit information verifying a motor vehicle lease.

**Failure to file by the deadline constitutes a waiver of the right to claim the property tax exemption or refund under §12-81(53).**

**Name of Service Member (please print):** \_\_\_\_\_ **SPOUSE:** \_\_\_\_\_

**Military Information**

1. On October 1, 20\_\_\_\_, (hereinafter the assessment date) I was a member of the United States Armed Forces.

2. I have been an Armed Forces service member since \_\_\_\_\_  
(Mo/Date/Yr)

3. I was assigned to the following duty station: \_\_\_\_\_

4. Permanent address on assessment date: \_\_\_\_\_  
Number & Street City or Town State & Zip Code

**Vehicle Information**

5. Vehicle Registration (Plate) Number: \_\_\_\_\_ Make, Model and Year: \_\_\_\_\_

6. On the assessment date, this vehicle was Owned  Leased  by me. **(For leased vehicle, complete 7, 8 and 9.)**

**Attestation Statement**

I hereby claim a motor vehicle property tax exemption or tax refund for a leased vehicle, pursuant to CGS §12-81(53). All information herein provided is true and accurate to the best of my knowledge and belief.

\_\_\_\_\_  
**Signature of Service Member**                      **Date Signed**                      **Signature of Commanding Office or Copy of Orders or Leave + Earnings Statement**

**For Municipal Use Only**

Regular Grand List  Supplemental Grand List  Vehicle Assessment: \$ \_\_\_\_\_

**Exemption for vehicle owned by service member**                       Approved                       Denied

Reason for denial: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Assessor**                      **Date Signed**

**Lease vehicle info:**

7. Leased From: \_\_\_\_\_ To: \_\_\_\_\_ Lessor: \_\_\_\_\_  
(Mo/Date/Yr) (Mo/Date/Yr) (Name of vehicle owner as it appears on lease)

8. Lessor Address: \_\_\_\_\_  
Number & Street or PO Box City or Town State & Zip Code

9. Refund should be sent to me at: \_\_\_\_\_  
(If applicable) Number & Street or PO Box City or Town State & Zip Code

**Vehicle leased by service member - Assessor's calculation of refund amount(s)**

Town  Lesser Taxing District

Assessment X Town Mill Rate: \$ \_\_\_\_\_ District Name \_\_\_\_\_  
Town Refund Amount Assessment X District Mill Rate: \$ \_\_\_\_\_  
District Refund Amount

Refund Approved  Denied  Reason for denial: \_\_\_\_\_

\_\_\_\_\_  
**Signature of Assessor and Date Signed**  
*Certification of refund amount(s)*

\_\_\_\_\_  
**Signature of Tax Collector/District Clerk and Date Signed**  
*Certification that vehicle tax has been paid*