

**ORDINANCE TO PROVIDE AN ADDITIONAL EXEMPTION FROM TAXES TO  
CERTAIN VETERANS AND SURVIVING SPOUSES OF VETERANS.**

Whereas Subsections 19 and 22 of Section 12-81 of the Connecticut General Statutes establish certain property tax exemptions for veterans and non-veterans who served in time of war, and for their surviving spouses; and

Whereas Section 12-81g establishes an additional exemption equal to twice the exemption established by Section 12-81(19) and (22) for such persons whose income does not exceed certain applicable maximum amounts; and

Whereas, Section 12-81f of the General Statutes authorizes the Town to establish its own distinct Additional Exemption from property taxes for the benefit of such persons:

Now Therefore, Be and It is Hereby Ordained That:

Section 1. The term "Additional Exemption" as used in this ordinance shall be the exemption from property taxes that is provided for by this ordinance; and shall be in addition to, and not in lieu of, the exemptions provided by Section 12-81(19) and (22) and Section 12-81g of the Connecticut General Statutes.

Section 2. Property to the amount of ten thousand dollars (\$10,000) in assessed value belonging to, or held in trust for any resident of the Town of Sherman who is veteran or other person described in Section 12-81(19) of the General Statutes shall be entitled to an Additional Exemption from property tax as contemplated by Section 12-81f(a) of the General Statutes provided that such person's qualifying income does not exceed \$52,700 if unmarried or \$58,900, jointly with spouse, if married, and provided that such person otherwise qualifies for such Additional Exemption as provided in this ordinance. Subsequent to the October 1, 2006 assessment date, such qualifying income limits shall be adjusted in accordance with Section 6 of this ordinance.

Section 3. Property to the amount of ten thousand dollars (\$10,000) in assessed value belonging to, or held in trust for

any resident of the Town of Sherman who is a surviving spouse of a veteran, or other person described in Section 12-81(22) of the General Statutes, shall be entitled to an Additional Exemption from property tax as contemplated by Section 12-81f(b) of the General Statutes provided that such person remains a widow or widower, provided that such surviving spouse's qualifying income does not exceed \$52,700, and provided that such surviving spouse otherwise qualifies for such Additional Exemption as provided in this ordinance. Subsequent to the October 1, 2006 assessment date, such qualifying income limit shall be adjusted in accordance with Section 6 of this ordinance.

Section 4. Any person seeking an Additional Exemption pursuant to this ordinance shall be required to file an application with the Assessor not earlier than February 1 and not later than the assessment date (October 1) with respect to which such Additional Exemption is claimed. Such application shall be submitted on a form prepared for such purpose by the Assessor and shall include a copy of such person's federal income tax return, or in the event such a return is not filed, such evidence related to income as may be required by the Assessor for the tax year of such person ending immediately prior to the assessment date with respect to which such Additional Exemption is claimed. Proof of honorable discharge from military service may also be required as determined by the Assessor. The provisions of Section 12-89, 12-90 and 12-95 of the General Statutes shall be applicable to the Assessor's review and decision on such applications.

Section 5. Following initial approval of an application for Additional Exemption, the person claiming such Additional Exemption shall be required to re-file and re-qualify for such Additional Exemption on a biennial basis thereafter, subject to the provisions of Section 7 of his Ordinance.

Section 6. The limits of qualifying income specified in Section 2 and Section 3 shall be subject to an annual adjustment by the Assessor to reflect the annual inflation adjustment in Social Security. The adjusted qualifying income amounts shall be the total of (a) the maximum allowable amounts established pursuant to Section 12-811 of the General Statutes, adjusted for

annual inflation in Social Security as provided by Section 12-170aa(b)(2) of the General Statutes and as determined by the Secretary of the Office of Policy and Management pursuant to said Section 12-170aa(b)(2), plus (b) the sum of \$25,000.

Section 7. Any person whose application for Additional Exemption has been approved pursuant to this ordinance shall be presumed to be qualified for such Exemption for the assessment year next following the year of such approval. During such subsequent year and prior to the assessment date (October 1), the Assessor shall notify, in writing, each person presumed to be qualified for such Additional Exemption of the income limits (determined pursuant to Section 6) necessary to remain qualified for such Exemption. If any such person has qualifying income in excess of the maximum allowed under this ordinance, such person shall notify the Assessor on or before the next assessment date (October 1); and such person shall be denied such Exemption for such assessment year and for each subsequent assessment year until such person has reapplied and re-qualified for such Exemption. Any person who fails to notify the Assessor of such disqualification shall be liable to the Town of Sherman in the amount of property tax loss as a result of the Exemption improperly taken.

Section 8. If property for which an Additional Exemption has been received is sold or transferred, the exemption shall immediately terminate upon such sale or transfer, and taxes thereafter due shall be payable on a pro-rata basis as if no exemption had been granted.

Section 9. Upon the death of the owner qualified for the Additional Exemption under this ordinance, unless the surviving spouse or child residing on the premises otherwise qualifies for such exemption, the exemption shall immediately terminate, and taxes thereafter due shall be payable on a pro-rata basis as if no exemption had been granted.