




***VETERAN'S BENEFITS PACKAGE
APPLY FOR BENEFITS
BEFORE OCTOBER 1, 2018 FOR
JULY 2019 TAX BILL.***



VETERAN'S BENEFITS



RESIDENCY REQUIREMENTS: You must be a Town of Branford Resident on the Assessment date of October 1st to receive an exemption. Residence for the purpose of property tax exemption statutes means a persons home.

If your residency changes you must notify the Assessor's Office immediately to continue to receive your exemption.

REGULAR VETERAN'S EXEMPTION: To qualify for a Regular Veteran's Exemption, the Veteran must have served at least 90 days during wartime service and received an Honorable Discharge. Original Discharge papers (DD-214) must be on file with the Town Clerks Office prior to October 1st.

DISABLED VETERAN'S: Connecticut disabled veterans who receive eligibility notices directly from the U.S. Department of Veteran's Affairs may be entitled to property tax exemptions for service related disabilities. In order to receive this exemption, the Veteran must file the Disability rating slip with the Assessor provided by the Veteran's Administration to apply for this exemption.

ADDITIONAL VETERAN'S EXEMPTIONS: An additional benefit is available for veterans with incomes lower than \$35,300 for single and \$43,000 for a married couple. The filing period is February 1st thru October 1st for the October 2018 Grand List (tax bills July 2019). Qualifying income includes: Federal Income Tax Return if filed or all year end income statements, plus your Social Security 1099 form for the year 2017.

Qualifying income for 100% V.A. Disabled veteran will continue to be \$18,000 for single and \$21,000 for a married couple.

VETERAN QUALIFYING INCOME

The following shows the levels for qualifying income for the Additional Veteran and Totally Disabled Veteran exemption program. Applications to be filed in the year **2018** using your **2017 Income**. Income levels are adjusted by the state yearly.

Veteran

Filing period February 1 – October 1, 2018

2017 Qualifying Income Single 35,300 Married 43,000

Medicare Premiums, effective January 1, 2017, are \$109.00 on average per month per individual already on Part B. People who started Part B beginning January 1, 2017 or later (new enrollees) were not protected and paid the new standard premium of \$134.00. Annual Medicare Premiums for the year 2017 therefore were \$1,308.00 for a single applicant paying an average \$109.00 monthly premium or \$2,616.00 for married applicants paying the average \$109.00 monthly premium or \$1,608.00 for a single applicant and \$3,216.00 for married applicants paying the \$134.00 monthly premium. **WE WILL CONTINUE TO REQUIRE A FORM SSA1099 OR IT'S EQUIVALENT FOR EACH VETERAN APPLICANT.**

The **Additional Veterans'** exemption for income qualifying applicants for the 2018 G/L will be based on the following income maximums: The maximum for single applicants will be \$35,300; the maximum for married applicants will be \$43,000. Also, in our municipality, the **LOCAL OPTION** exemption for the Veterans' programs can use the incomes on page 5. The Veteran can qualify for both programs or just the local option program.

100% V.A. determined Disabled Veterans will continue to use \$18,000.00 for single applicants and \$21,000.00 for married applicants (adjusted gross income only; Social Security Income is not considered).

Periods of Wars as provided in §27-103 for determining Property Tax Exemption Eligibility for Veterans under §12-81 (19)

Spanish– American War	April 21, 1898 to July 4, 1902
Spanish– American War—Moro Providence	April 21, 1898 to July 15, 1903 ²
Mexican Border Period	March 10, 1916 to April 6, 1917
World War I	April 6, 1917 to November 11, 1918
World War I—Russia	April 6, 1917 to April 1, 1920 ³
World War II	December 7, 1941 to December 31, 1946 ⁴
Korean Conflict	June 27, 1950 to January 31, 1955
Vietnam Era	February 28, 1961 to July 1, 1975
Lebanon	July 1, 1958 to November 1, 1958 or September 29, 1982 to March 30, 1984 ⁵
Invasion of Grenada	October 25, 1983 to December 15, 1983 ⁵
Operation Earnest Will	July 24, 1987 to August 1, 1990 ⁵
Invasion of Panama	December 20, 1989 to January 31, 1990 ⁵
Persian Gulf War	After August 2, 1990 ⁶

¹ A veteran who recorded proof of honorable discharge in any Connecticut town on or before October 1, 1977 is eligible for the exemption under Connecticut State Statute 12-81 (19) even if the duration of service was less than 90 days. See also Footnote 5, below.

² The Spanish American War includes the Philippine Insurrection, the Boxer Rebellion and service in the Moro Province, for which the ending date is eleven days later than the ending date for the Spanish American War.

³ The ending date for service in Russia by a person serving with the United States military forces during World War I differs from the ending date for all service during that war in all other arenas.

⁴ Pursuant to **§12-86**, twelve o'clock midnight on December 31, 1947 is the World War II termination date for purposes of granting a property tax exemption.

⁵ A person must have served in combat or combat support role for the duration of a period of war lasting less than 90 days (i.e., the Invasions of Granada and Panama) in order to qualify for a property tax exemption. A person must also have served in a combat or combat support role in Lebanon during the specified dates, in order to qualify for an exemption. An Armed Forces Expeditionary Medal is awarded to such individuals. Prior to June 8, 2009, the dates for service in Operation Earnest Will were February 1, 1987 to July 23, 1987; a person who established exemption eligibility on or before September 30, 2008 due to serving during those dates for an exemption on or before October 1, 2008 must have received An Armed Forces Expeditionary Metal.

⁶ Although referred to as the Persian Gulf War, service in the Persian Gulf is not required, nor is service in a combat or combat support role.

LOCAL OPTION VETERAN'S TAX EXEMPTION

Veterans must qualify by income to receive this new exemption.

Veterans must make application in the time period of: February 1, 2018 through October 1, 2018. Application must be made in person at the Assessor's Office, Branford Town Hall, 1019 Main Street, Branford, CT.

Certain criteria must be met to qualify for the Local Option Veteran's Tax exemption. Criteria as follows:

- A) DD-214(discharge papers) must be filed in the Town Clerks Office.
- B) Must qualify under 12-81(19) & (22) of the General Statues.
- C) Must qualify by income. Income for 2017 Grand List is as follows

SINGLE	MARRIED
\$47,800	\$55,500

Qualifying income includes adjusted gross income from your Federal Tax Return (April 15, 2017, plus the amount in Box 5 of your 1099 from Social Security if applicable. If you do not file a Federal Income Tax Return then all income must be submitted (all 1099's) plus Social Security if applicable.

- D) Copies of income must be brought in when you come into the Assessor's Office to make application.
- E) This must be filed by October 1, 2018.

ANY QUESTIONS PLEASE TELEPHONE THE ASSESSOR'S OFFICE (203)488-2039.

CODE OF THE TOWN OF BRANFORD
ARTICLE VII Veterans' Tax Exemption [Adopted 12-8-2004]

§ 220-23. Exemption amount; qualifying income limit. [Amended 2-8-2006]

Any veteran entitled to an exemption from property tax in accordance with Section 12-81(19) of the General Statutes shall be entitled to an additional local option exemption applicable to the assessed value of the property up to the total amount of \$10,000, provided such veteran's qualifying income does not exceed \$44,800 if single or \$52,000 if married, as of October 1, 2006. All qualifying income limits are subject to annual change to reflect the amount of the federal social security cost-of-living adjustment.

§ 220-24. Veteran's surviving spouse exemption amount; qualifying income limit. [Amended 2-8-2006]

Any veteran's surviving spouse entitled to an exemption from property tax in accordance with Section 12-81(22) of the General Statutes shall be entitled to an additional local option exemption applicable to the assessed value of property up to the total amount of \$10,000, provided such surviving spouse's qualifying income does not exceed \$44,800 as of October 1, 2006. All qualifying income levels are subject to annual change to reflect the amount of the federal social security cost-of-living adjustment.

§ 220-25. Application for exemption.

Any such veteran or spouse submitting a claim for such additional exemption shall be required to file an application, on a form prepared for such purpose by the Assessor, not later than the assessment date with respect to which such additional exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of § 220-26 of this article. Each such application shall include a copy of such veteran's or spouse'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 veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

§ 220-26. Grand List. [Amended 2-8-2006]

For the Grand List of October 1, 2006, only, any veteran or veteran's surviving spouse who has properly filed for an additional exemption in accordance with Section 12-81(f) of the General statutes for the Grand List of October 1, 2006, and has been approved for such exemption shall be awarded an exemption of \$10,000 rather than \$4,000 for the Grand List of October 1, 2006; otherwise the provisions of this article shall apply to the assessment on the Grand List of October 1, 2006 for those persons then eligible.

§ 220-27. Requalification and disqualification.

Any person who has submitted an application and has been approved in any year for the additional exemption under § 220-23 or § 220-24 of this article shall, in the year immediately following approval, be presumed to be qualified to such exemption. During the year immediately following such approval, the Assessor shall notify, in writing, each person presumed to be qualified pursuant to this § 220-26. If any such person has qualifying income in excess of the maximum allowed under § 220-23 or § 220-24 of this article, such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and, again, qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the Town of Branford in the amount of property tax related to the exemption improperly taken.

§ 220-28. When effective; substitution of prior resolution. [Amended 2-8-2006]

This article shall be effective in accordance with the provisions of the Charter of the Town of Branford and shall be a complete substitution of §§ 220-23, 220-24 and 220-26 of the Code of the Town of Branford.