

Madison Code:

Property tax exemption for Gold Star parents and spouses.

Section 20 - XX

[Added X-X-2022]

(a) Eligibility for exemption.

(1) For purposes of this Ordinance and each of its subparts, “property” shall include real property, personal property, and motor vehicles. Pursuant to Section 12-81ii of the Connecticut General Statutes, as amended, and effective October 1, 2023, and applicable to assessment years on or after October 1, 2023, property that is owned by a parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces, as defined in subsection (a) of Section 27-103 of the Connecticut General Statutes, as amended, shall be entitled to an exemption from property tax following the approval of an application filed with the Assessor and subject to the following conditions being met:

- (i) Any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces and who claims an exemption from taxation under this section shall give notice to the Town Clerk that he or she is entitled to such exemption.
- (ii) At the time the application is filed with the Assessor, and at all times during which the parent or surviving spouse is receiving a property tax exemption pursuant to this section, the parent or surviving spouse shall be a resident of the Town of Madison.
- (iii) The parent's or surviving spouse's qualifying income shall not exceed the maximum qualifying income for individuals if unmarried, or jointly with spouse if married, as set forth in Section 12-81l of the Connecticut General Statutes, as amended, plus \$25,000. By way of example, using the 2022 income requirements set forth by the Office of Policy and Management that are applicable as of the date of passage of this Ordinance, the income limits are calculated as follows: \$40,300 plus \$25,000 for unmarried individuals (total of \$65,300) and \$49,100 plus \$25,000 for married individuals filing jointly with spouses (total of \$74,100).
- (iv) The surviving spouse must have been legally married, in accordance with Section 46b-20 of the Connecticut General Statutes, as amended, to the person who was killed in action at the time of such person's death.
- (v) If both parents of any such child killed in action while performing

active military duty with the armed forces are domiciled together, only one such parent shall be entitled to an exemption from property tax provided for under this section.

(b) Amount of exemption; certified list.

- (1) A parent or surviving spouse who qualifies in accordance with this section shall be entitled to an exemption amount up to twenty thousand or in an amount up to ten percent of such assessed value, whichever is greater.
- (2) The exemption provided for under this section shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under Section 12-81 of the Connecticut General Statutes, as amended. No such eligible parent or eligible surviving spouse entitled to exemption under Section 12-81f or Section 12-81g of the Connecticut General Statutes and this section shall receive more than one such exemption.
- (3) The Assessor shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to an exemption under the provisions of this section, which list shall be filed in the Town Clerk's office, and shall be prima facie evidence that such parents or surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in Madison and as long as the Board of Selectmen continues to provide for such exemption.
- (4) The Assessor may, at any time, require any such parent or surviving spouse to appear before him or her for the purpose of furnishing additional evidence, provided, any such parent or surviving spouse who by reason of disability is unable to so appear may furnish to the Assessor a statement from such parent's or surviving spouse's attending physician or an advanced practice registered nurse certifying that such parent or surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as the Assessor may deem appropriate.

(c) Application procedure and requirements.

- (1) Any parent whose child was killed in action or the surviving spouse of a person who was killed in action submitting a claim for an exemption shall be required to file an application with the Assessor, on a form prepared by the Assessor, not later than the assessment date with respect to which such exemption is claimed. The application shall include at least two affidavits of disinterested persons showing that the deceased child or person was performing such active military duty, that such deceased child or person was killed in action while performing such active military duty and the relationship of such deceased child to such parent, or such deceased person to such surviving spouse, provided that the Assessor may further require

such parent or surviving spouse to be examined by the Assessor under oath concerning such facts.

- (2) Each application shall include a copy of such parent's or surviving 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 parent or surviving spouse ending immediately prior to the assessment date with respect to which such exemption is claimed.
- (3) The affidavits required in subsection (c)(1) herein shall be recorded in the Town Clerk's office, free of charge, and such recording shall list the name of such parent or surviving spouse claiming the exemption. No exemption shall be granted unless the affidavits have been recorded in the Town Clerk's office and until the application has been deemed complete by the Assessor.

(d) Renewal and termination of exemption; penalties.

- (1) When an exemption has been granted, the applicant shall, in the assessment year immediately following the date of approval, be presumed qualified for such exemption.
- (2) During the year immediately following the approval of an exemption for an applicant, the Assessor shall notify, in writing, each parent or surviving spouse presumed to be qualified for such exemption. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under subsection (a)(iii) herein, such parent or surviving spouse 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 parent or surviving spouse has reapplied and again qualified for such exemption. Any such parent or surviving spouse who fails to notify the Assessor of such disqualification shall make payment to the Town of Madison in the amount of property tax loss related to such exemption improperly taken.
- (3) When any such parent or surviving spouse has filed for such exemption and received approval for the first time, such parent or surviving spouse shall be required to file for such exemption biennially thereafter. If the applicant does not reapply for this exemption on a biennial basis, the Assessor shall terminate the applicant's exemption.
- (4) If at any time is it determined that the applicant has obtained the exemption set forth in this section improperly, or was based on any misrepresentation or fraud, then upon discovery of such fact by the Assessor, the exemption shall be terminated immediately and the

applicant shall make payment to the Town of Madison the amount of property tax loss related to such exemption improperly taken within thirty (30) days of such written demand from the Town of Madison.