

ORDINANCE AUTHORIZING A PROPERTY TAX EXEMPTION FOR GOLD STAR PARENTS AND SPOUSES

A. Purpose.

The purpose of this chapter is to authorize the property tax exemption allowed by Public Act 17-65, in accordance with all of the terms and requirements of said Public Act, for 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.

B. Exemption.

Effective for assessment years commencing on or after October 1, 2017, 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, as defined in subsection (a) of section 27-103 of the general statutes, which parent or surviving spouse is a bona fide resident of the Town of Durham, shall be entitled to an exemption from property tax, provided such parent's or surviving spouse's qualifying income does not exceed the sum of the maximum qualifying income for individuals if unmarried, or jointly with spouse if married as set forth in Section 12-811 of the Connecticut General Statutes, as amended, plus \$25,000. The exemption provided for under this section shall be applied to the assessed value of an eligible parent's or surviving spouse's property in an amount up to ten per cent of such assessed value or twenty thousand dollars, whichever is greater.

C. Application for Exemption and Additional Limitations.

1. Any person claiming to be entitled to an exemption from taxation under this section shall give notice to the Town Clerk that he or she is entitled to such exemption and 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 exemption is claimed.
2. No Assessor, Board of Assessment Appeals or other official shall allow such claim for exemption unless such parent or surviving spouse has proved his or her right to such exemption and unless an application and all required evidence in support thereof has been filed in the office of the Town Clerk. Exemptions so proven shall take effect on the next succeeding assessment day.
3. The applicant shall be required to reapply for this exemption on a biennial basis. The failure of the applicant to reapply for this exemption shall result in the termination of the applicant's exemption.
4. 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 general statutes. No such eligible parent or surviving spouse entitled to an exemption under section 12-81f or 12-81g of the general statutes and this section shall receive more than one exemption.