

**Application for Exempt Status for a Motor Vehicle Owned by a Connecticut Resident
on Active Military Duty on the Assessment Date**

This form must be completed in its entirety and returned to the Assessor in the municipality in which the motor vehicle described below is subject to taxation, not later than the thirty-first of December next following the date the motor vehicle tax is due. The Assessor may require additional information verifying motor vehicle lease, duty station, or other data. Failure to file by the deadline or failure to file a complete application constitutes a waiver of the right to obtain Exempt Status under CGS §12-81.

Military Information

1. On October 1, _____ (the assessment date) the undersigned was an active duty service member of the uniformed United States Armed Forces as defined in § 101(a)(5) of Title 10 of the United States Code.
2. Current Active Duty commenced _____
(Month, Day, Year)
3. Due to military orders on the assessment date, the undersigned was attached to the following duty station:
Base or Duty Station _____ Location _____
4. Residence address on assessment date: _____

5. Permanent address if different than residence address: _____

6. Vehicle information: Plate: _____ State: _____ VIN: _____
Make: _____ Model: _____ Year _____
7. On the assessment date, the vehicle was: Owned Leased (for leased vehicle, 7, 8, 9 & 10 must be completed)
8. Lessor/owner of Leased vehicle _____
9. Lessor/owner address: _____
10. Lease Dates: _____ to _____
(Month/day/year) (Month/day/year)
11. Attach copy of current orders and most recent military pay stub.
12. Refund, if any, should be sent to: Address on assessment date: Permanent Address:

Attestation

I do hereby declare under penalty of perjury, under all applicable civil and military jurisdictions, that this document has been completed according to the best of my knowledge and belief. I hereby request Exempt status in accordance with CGS § 12-81(53), and tax refund, if any, for the motor vehicle described above.

As sworn by the Active Duty Service Member

Signature of Active Duty Service Member

Print Name and Rank

Date Signed

Telephone & Email

As sworn by the Commanding Officer of the Active Duty Service Member

Signature of Commanding Officer

Print Name & Rank

Date Signed

Telephone & Email

For Municipal Use Only

Assessment Year _____ Regular Supplemental Vehicle Assessment _____
(circle)

Exempt Status for motor vehicle owned/leased by active duty service member:

Approved Denied

Reason for Denial (not required): _____

Signature of Assessor

Date Signed

Tax Collector's calculation of refunded amount(s), if any.

Refund calculations:

_____ X _____ = \$ _____
Assessment X Applicable Mill Rate = Refund

Refund Approved Denied

Reason for Refund Denial: _____

Signature of Tax Collector

Date Signed

Statutory Basis for Exemption

§ 12-81 of the Connecticut General Statutes, as amended by Public Act 08-112, states: "The following described property shall be exempt from taxation:

(53) (a) One motor vehicle belonging to, leased to or held in trust for, any member of the United States Armed Forces, if such vehicle is garaged inside or outside the state;

(b) Any person claiming the exemption provided under this subdivision for any assessment year shall, not later than the thirty-first day of December next following the date on which property tax is due is such assessment year, file with the Assessor of board of assessors, in the town in which such motor vehicle is registered, written application claiming such exemption on a form approved for such purpose by such assessor or board. Notwithstanding the provisions of this chapter, any person claiming the exemption under this subdivision for a leased motor vehicle shall be entitled to a refund of the tax paid with respect to such vehicle, whether such tax was paid by the lessee or by the lessor pursuant to the terms of the lease. Upon approving such person's exemption claim, the assessor shall certify the amount of refund to which the applicant is entitled and shall notify the tax collector of such amount. The tax collector shall refer such certification to the board of selectmen in a town or to the corresponding authority in any other municipality. Upon receipt of such certification, the selectmen or such other authority shall draw an order on the Treasurer in favor of such person for the amount of refund so certified. Failure to file such application as prescribed herein with respect to any assessment year shall constitute a waiver of the right to such exemption for such assessment year. "