

# Public Act 24-46

## Permanent and Totally Disabled Veterans

Presented by:

Pam Deziel CCMA II,  
Assessor, Town of Middlefield

Stuart Topliff CCMA II  
Assessor, Town of Rocky Hill



## §12-81(83) Service-connected Permanent and Totally Disability

### What is exempt:

“A **dwelling**, including a condominium, as defined in sec 47-68a and a unit in a common interest community as defined by 47-202 owned by any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has a service-connected permanent and total disability rating occupied by such resident as the resident's primary residence. If lacking such residence one motor vehicle owned by such resident garaged in this state.”

## §12-81(83) Service-connected Permanent and Totally Disability

### Who is exempt:

“Any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has a service-connected **permanent and total disability** rating as determined by the United States Department of Veterans Affairs”

## Who is exempt

“If such resident lacks such dwelling or motor vehicle in such resident's name, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such resident's spouse, who is domiciled with such resident, shall be so exempt.”

“When any resident entitled to an exemption under the provisions of this subdivision has died, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such deceased resident's surviving spouse, while such spouse remains a widow or widower, or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.”

## **Basic Requirements for §12-81(83) Effective October 1, 2024**

Must:

- Be a resident of this state
- Have served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States (includes National Guard)
- Have a service-connected permanent and total disability rating as determined by the U.S. Department of Veterans Affairs
- Comply with CGS §12-95 & §12-93 requiring Honorable Discharge
- Submit proof of disability rating as determined by the U.S. Dept. of Veterans Affairs to the assessor of the town in which the exemption is sought

## Proof of Residency

What proof should we request as proof of residency?

1. A Federally recognized ID such as:
  - a. A valid unexpired Connecticut driver's license; or
  - b. A valid unexpired Connecticut Identity Card; or
  - c. A United States Passport

### **AND**

1. Two different forms of documentation such as:
  - a. Bank statement
  - b. Postmarked mail
  - c. Bill from a utility company, credit card company, bank or mortgage company.

All of the above should have the address of the property they are claiming is their primary residence.

## **Proof of Residency**

For snowbirds or anyone, who owns real estate in another CT municipality or another state, ask them to provide you with proof that they are not receiving any benefits in that municipality or state. Ask where they are registered to vote.

If the veteran is married and the real estate and motor vehicle(s) are held by the spouse, request proof of residency for the veteran and their spouse.

(Note added: Each town will need to develop their own policies and procedures on what information they are going to require veterans to provide.)

## Can A Veteran Choose How to Apply the Exemption

*Can a Veteran choose where to apply their exemption? We have somebody asking if they can apply their exemption to their MV or Camper, which may have a higher value than their dwelling (mobile home)?*

No, the statute is very specific as to the order in which the exemption can be applied.

- 1<sup>st</sup> – the dwelling which the veteran owns and occupies as their primary residence or lacking such residence;
- 2<sup>nd</sup> – a motor vehicle (including motor homes) owned by the veteran or lacking such dwelling or motor vehicle
- 3<sup>rd</sup> – the dwelling or motor vehicle belonging to or held in trust for the veteran's spouse

(Note added: If the dwelling is only in the non-veteran spouses name, does the veteran receive the exemption on their Motor vehicle instead of the dwelling? Yes)



## What is a Dwelling?

*Does dwelling mean just the house is exempt, not the land or any outbuildings?*

Yes, just the house is exempt.

A dwelling is defined as a building designed or used exclusively as living quarters and a place of residency by a person, family, or families. (Cherney, R. A. (1960) Appraisal and Assessment Dictionary (1<sup>st</sup> ed., p. 80). Prentice Hall)

## **When do they need to file for the P&T exemption?**

The filing deadlines are the same as the deadlines for veterans with disability ratings under CGS §12-81(20). Proof of qualifying service must be filed by September 30<sup>th</sup>. Proof of their Permanent and Total Disability must be filed by the deadline for the BAA to complete their duties. March 31<sup>st</sup> if the Grand List is signed in January or April 30<sup>th</sup> if the Grand List is signed in February.

## **Is there an application?**

No, there is no statutory requirement for an application to be filed to receive the exemption. Similar to applying for the regular veteran's exemption, veterans are required to prove their right to the exemption under CGS §12-95 and §12-93.

The veteran must file their honorable discharge (DD-214) or a certified copy of their honorable discharge with the Town Clerk on or before September 30<sup>th</sup> to receive the exemption on the next following Grand List. A veteran lacking documentation may take an oath and provide two affidavits from disinterested persons attesting to their service.

## **What if a veteran is eligible but does not have proof of their P&T rating until after the deadline?**

CGS §12-81(83) allows for late filing under certain circumstances.

A veteran who is unable to submit their proof of disability can make application to the tax collector not later than one year after the veteran receives the proof of disability.

If the tax has not yet been paid, they will receive an abatement or if it has been paid, they will receive a refund. This is applicable to the 2024 Grand List going forward and does not apply to any previous Grand List.

The abatement or refund can be issued retroactively but cannot be made for a period greater than three years.

## **VA Disability Rating Letter does not mention P&T**

*We sent a letter to all the Veterans with a Disability Rating asking them to provide us with their most recent disability rating letter from the VA We have had a good response. However, some of the letters from the VA don't mention that the Veteran has a Service-Connected Permanent & Total Disability Rating but they have a 100% Disability. We believe that as long as the letter doesn't mention the P&T Disability rating, they shouldn't get the exemption until this statement is clear in the letter from VA. Are we right about this?*

Yes, the letter from the VA must state that they have a service-connected permanent and total disability rating.

## Changes to VA Disability Ratings and P&T Ratings

*Should we contact all veterans to get their updated disability ratings?*

Your office needs to make a policy decision as to whether or not to contact veterans requesting an updated disability rating letter from the VA. Statutorily, veterans are only required to submit a new letter to the assessor if they have a change to their disability rating.

*How do we track the veteran's disability rating if there is no requirement to refile?*

You can ask veterans to file a copy of their rating letter whenever they receive a new letter but you have no authority to force them to comply.

*(Note added: If there is no change to an individual's disability rating, such proof shall not be required for any assessment year following that for which the exemption under this subdivision is granted initially. CGS §12-81(83))*

## **Changes to VA Disability Ratings and P&T Ratings**

*Do veterans have access to their disability letters or do they have to go to the VA to have it reprinted?*

If the veteran has set up an online account with the VA they can access their information at any time. If they do not, they can call 800-827-1000 to request a copy of the letter. The VA is anticipating that they will be sending out the annual benefit summary letter in mid-July going forward.

## Changes to VA Disability Ratings and P&T Ratings

*We have a vet who filed a VA Rating letter in 2016 that showed a 100% service-connected disability. The letter did not state Permanent and Total Disability. In 2024 the Veteran brought in a new award letter stating 0% disability, service-connected YES. Should we remove their exemption benefit?*

Yes, the benefits should be removed because the % of disability is below 10%. 10 % is the minimum VA disability rating for which you can receive an exemption.

*How/why does the rating get reduced?*

The % of disability can be reduced for an improvement or improvements in physical condition. Surgery, treatment, therapy, advances in medicine or other factors can change a disability rating. For example, a veteran who had cancer due to service-connected exposure to carcinogens may have had a 100% disability rating but is now in remission and rating is lowered by the VA but they would still be noted as service-connected.



VA Disability Rating Letter dated 8/12/2016 says YES for service-connected disability with a 100% disability rating

**Department of  
Veterans Affairs**  
PO BOX 310909  
NEWINGTON CT 06131

August 12, 2016

Veteran's Name:  
**Mary Smith**

**Mary Smith**  
123 Main St  
Anytown, CT 06000

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as housing entitlements, free or reduced state park annual memberships, state or local property or vehicle tax relief, civil service preference, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter replaces VA Form 20-5455, and is considered an official record of your VA entitlement.

--America is Grateful to You for Your Service--

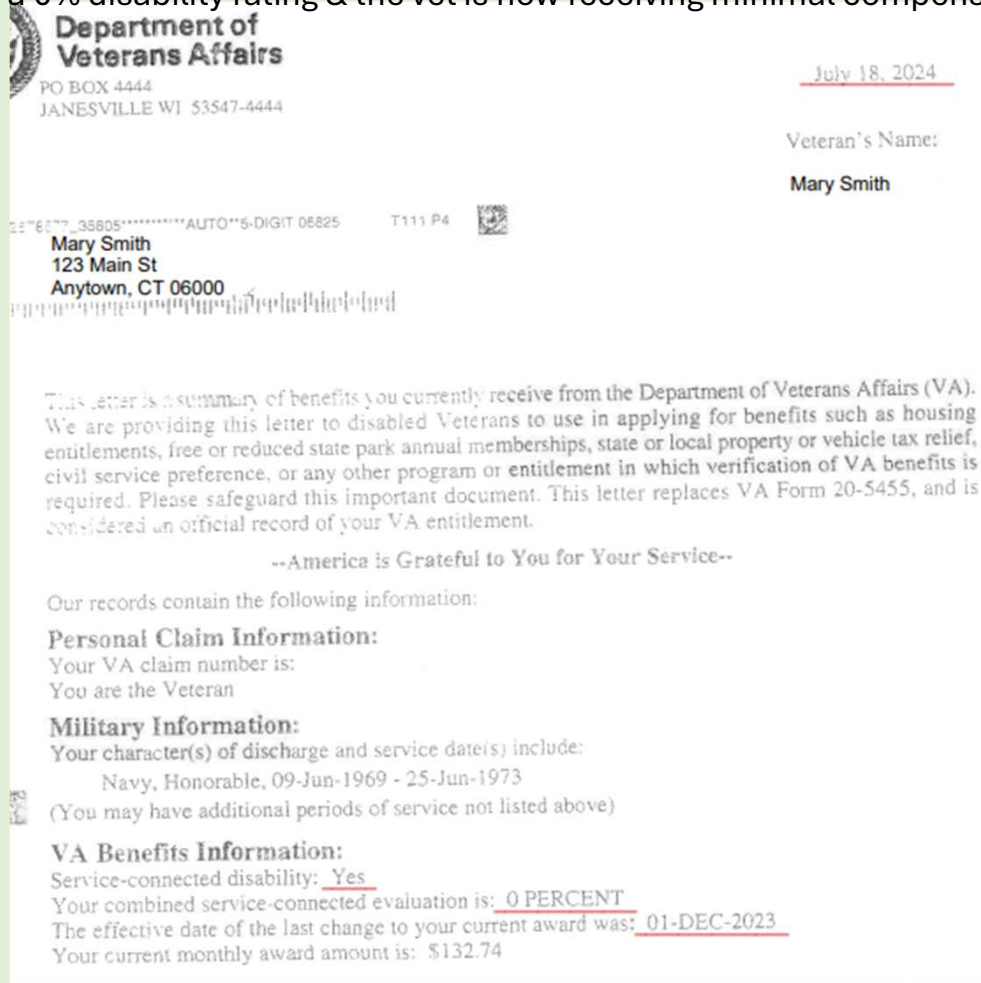
Our records contain the following information:

**Personal Claim Information:**  
Your VA claim number is  
You are the Veteran

**Military Information:**  
Your character(s) of discharge and service date(s) include:  
Navy, Honorable, 09-Jun-1969 - 25-Jun-1973  
(You may have additional periods of service not listed above)

**VA Benefits Information:**  
Service-connected disability: Yes  
Your combined service-connected evaluation is: 100 PERCENT  
The effective date of the last change to your current award was: 01-FEB-2016  
Your current monthly award amount is: \$3,172.13

Subsequent letter for the same veteran dated July 18, 2024. Still states YES for service-connected disability but with a 0% disability rating & the vet is now receiving minimal compensation.



## Changes to VA Disability Ratings and P&T Ratings

*What if a veteran's rating is no longer P&T?*

The veteran is required to bring their new letter to the Assessor's Office whenever their disability rating changes. When their disability rating changes, their new exemption should be reflected on the next succeeding Grand List. In this case, §12-81(83) should be removed and the applicable exemption applied.

*(Note added: If the United States Department of Veterans Affairs modifies an individual's disability rating to other than service-connected permanent and total disability, such modification shall be deemed a waiver of the right to the exemption under this subdivision. §12-81(83))*

## Service-connected Permanent & Total Disability Rating VS Percent of Disability Rating

*Does the percent of disability matter for this exemption? Does it have to be 100% or can it be less than 100% as long as the letter from the VA states they have a service-connected permanent and total disability rating?*

No, the percent of disability does not matter. The rating does not have to be 100% but it does have to state they have a **service-connected permanent and total disability** rating/status. They can be rated as P&T with a disability rating as low as 60%.

*How does this affect a veteran who has a 20% disability rating but is now receiving the same exemption amount as a 100% disabled veteran because they are 65 years old or older?*

There is no change to their exemption because they do not have a service-connected permanent and total disability rating. This exemption has no correlation to the age of the veteran.

## Service-connected P & T Disability vs % of Disability Rating

*How are veteran's exemptions applied to each of these examples?*

1) 90%, Yes for service-connected P&T

2) 100%, Yes for service-connected P&T

3) 60%, paid at the 100% rate for unemployability, Yes for service-connected P&T

#1-3 would receive the exemption under §12-81(83) for their dwelling or one motor vehicle

4) 100%, No for service-connected P&T

5) 100% paid at the 100% rate for unemployability, No for P&T

6) 60%, paid at the 100% rate for unemployability, no indication of P&T

#4-6 would receive the exemption under §12-81(20)

## Percent of Disability

*When a summary of benefits lists multiple percentages for various medical issues do we remove the percentages that do not state “service connection for...”?*

No, the disability rating number that we use is the percent that is given for the statement :


“Your combined service-connected evaluation is:”

Or

“Your overall or combined rating is...”

Or

“Percent Disability”

 **Department of Veterans Affairs**  
 PO BOX 4444  
 JANESVILLE WI 53547-4444

**RECEIVED**  
 AUG 12 2024

July 18, 2024  
 Veteran's Name: [REDACTED]

**ASSESSOR'S OFFICE**

[REDACTED]

[REDACTED]

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as housing entitlements, free or reduced state park annual memberships, state or local property or vehicle tax relief, civil service preference, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter replaces VA Form 20-5455, and is considered an official record of your VA entitlement.

**--America is Grateful to You for Your Service--**

Our records contain the following information:

**Personal Claim Information:**  
 Your VA claim number is: [REDACTED]  
 You are the Veteran

**Military Information:**  
 Your character(s) of discharge and service date(s) include:  
 Air Force, Honorable, 23-Jun-1970 - 22-Feb-1972  
 (You may have additional periods of service not listed above)

**VA Benefits Information:**  
 Service-connected disability: Yes  
 Your combined service-connected evaluation is: 60 PERCENT  
 The effective date of the last change to your current award was: 01-DEC-2023  
 Your current monthly award amount is: \$3,737.85  
 Are you being paid at the 100 percent rate because you are unemployable due to your service-connected disabilities: Yes  
 Are you considered to be totally and permanently disabled due to your service-connected disabilities: Yes

In this example the veteran is rated 60% disabled & is service-connected totally and permanently disabled. This qualifies the vet for exemption under 12-81(83). If the vet was not rated P&T they would receive exemption under 12-81(20) for a disability rating of 60%.





DEPARTMENT OF VETERANS AFFAIRS

Sample letter – Vet is not P&T

September 22, 2024

John Doe  
84 Valley View Dr  
Anytown, CT 06000

In Reply Refer to:  
xxx-xx  
27/eBenefits

Dear Mr. Doe

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as state or local property or vehicle tax relief, civil service preference, to obtain housing entitlements, free or reduced state park annual memberships, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter is considered an official record of your VA entitlement.

Our records contain the following information:

**Personal Claim Information**

Your VA claim number is: xxx-xx

You are the Veteran.

**Military Information**

Your most recent, verified periods of service (up to three) include:

Branch of Service	Character of Service	Entered Active Duty	Released/Discharged
Air Force	Honorable	October 16, 2007	August 28, 2018

(There may be additional periods of service not listed above.)

**VA Benefit Information**

You have one or more service-connected disabilities: Yes

Your combined service-connected evaluation is: 50%

You are considered to be totally and permanently disabled due solely to your service-connected disabilities: No



## **Life Use**

*Can the property be held in Life Use by the P&T veteran?*

The statute does not mention life use.

Although life use is not mentioned, it is also not mentioned in any of the other veteran's exemption statutes. We have been applying veteran's exemptions to real estate held in life use for years because of past practice.

## Trusts

*If the P&T veteran has their property in a trust and is the primary beneficiary of the trust, are they still eligible for the exemption?*

No, §12-81(83) does not allow for the veteran to hold the property in trust for the veteran.

*What if the veteran and their spouse are both primary beneficiaries of the trust? Do they qualify for exemption of the dwelling?*

Yes, because the spouse is a primary beneficiary of the trust providing the veteran does not own a motor vehicle.

If the property is held in trust, you should request a copy of the trust to see who the primary beneficiaries of the trust are. You should have your Town Attorney review the trust documents to see if the spouse is a primary beneficiary. If the spouse is not a primary beneficiary of the trust they cannot receive the exemption.

## Percent of Real Estate Ownership

*If the veteran who is eligible for the exemption owns a percentage of the real estate, would the whole property be exempt or just the percentage owned?*

There is no guidance within the law on how to apply a veteran's exemption to a property for which the veteran owns a percent of interest less than 100%.

*Is there a percentage minimum requirement for the ownership on a home in order to get the P&T vet benefit?*

No, there is no minimum.

## **Leased Land / Leased Motor Vehicle**

*Is a residential dwelling on leased land eligible for this exemption?*

No, Public Act 24-46 did not amend §12-93a to include veterans receiving exemption under §12-81(83). It currently only allows for veterans exemptions under subdivisions (19) to (26) inclusive of section §12-81.

*If the veteran is single, does not own a house or a motor vehicle but leases a motor vehicle can the motor vehicle be exempted under this exemption.*

No, the exemption is not covered in accordance with §12-93a.

## Motor Vehicles

*Can a veteran choose to keep the old exemption if they only have motor vehicles and no home? For example, if the veteran has 2 cars assessed less than 10,000 each, can they keep the old exemption amount of 21,000 to apply to both or do they have to just pick one vehicle?*

Yes, you should apply the exemption that gives the veteran the greater benefit. Allowing the exemption under §12-81(20) will also allow the low-income veteran to apply for the Additional Veteran's Exemption.

*For motor vehicle exemptions, will the same process as AOA apply for when the Oct 1 vehicle is replaced by a vehicle on the supple list? i.e. will both the regular bill and the supp bill be zeroed out, even though it's technically two different cars?*

How does your office handle this now?

## **Multi Family / Commercial Apartment Building / Multiple Dwellings**

*How do we apply the exemption for a veteran with a service-connected P&T disability rating under the following scenarios?*

- 1. Veteran owns a Two-Family house, and he/she occupies/resides in one unit and the second unit is being rented. Ex. Duplex.*
- 2. Veteran owns a Three Family house, and he/she occupies/resides in one unit and the second & third units are being rented.*
- 3. Veteran owns a Four Family house, and he/she occupies/resides in one unit and the second, third & fourth units are being rented.*
- 4. Veteran owns an Apartment Building, and he/she occupies/resides in one unit.*

For #1-3 the veteran would receive the exemption on the dwelling. There is no guidance concerning a percent of occupancy.

For #4 the statute does not address commercial buildings as a primary residence if it is owned by the veteran, owned by the spouse, held in trust by their spouse or minor children.

## **Multi Family / Commercial Apartment Building / Multiple Dwellings**

*What about duplexes. A duplex may separate accounts if the units have different owners but what if both units are owned by a veteran who only resides in one half?*

If both units are owned by a veteran who has a P&T rating the full dwelling would be exempted. If the P&T rated veteran owns 1 of the units then that unit is fully exempted.

*What about In-law apartments or Accessory Dwelling Unit (ADU's)?*

Yes, the exemption would apply to the full assessment of a dwelling with an in-law apartment.

If the ADU is a part of the veteran's dwelling, yes, think of it as a multifamily or and in-law apartment.

If the ADU is not part of the veteran's dwelling and is part of a separate/detached structure, then it would not be included in the exemption.

## **Multi Family / Commercial Apartment Building / Multiple Dwellings**

*How do we apply the exemption for a veteran who owns a parcel with more than one building/dwelling? In this case, do we have to decide what dwelling the veteran resides on based on what they say, or do we need an official form or affidavit from the veteran telling us in which building they actually reside?*

The exemption would only be applied to the structure which is the veteran's primary residence on properties with multiple structures. Confirm with the veteran which dwelling they reside in. You can request to see their drivers license, or other acceptable form of photo id showing their residential address, check the motor vehicle file to see what address is listed on their registration(s), and ask to see items such as utility, credit card, or other bills indicating the residential address.



## Multiple Veteran Owners / Multiple P&T Veterans

*If real property is owned by two veterans with P&T disability but neither owns a motor vehicle, can one of them receive the new P&T disability applying to the assessment of the dwelling and the other owner/veteran receives the exemption based on disability rating (for example, if this veteran has a 90% disability rating and is under 65 years old, it would be code AEA & CEB) applying to the remaining assessment of the same property?*

Yes, One could use the P&T exemption for the dwelling and the other can get the exemption under §12-81(20) for any remaining assessment for the land and outbuildings.

*If two P&T disabled veterans are married, would they be able to get P&T on the dwelling and on one motor vehicle?*

Yes.

## **Additional Veterans / Blind / Social Security Total Disability Exemptions**

*If a veteran qualifies and receives the new P&T disability exemption (code APA), can they still apply for the Additional Veteran income-based exemption program (B code)?*

Veterans receiving the exemption under §12-81(83) are not eligible for the exemption under §12-81g. §12-81g allows for low-income veterans who are “entitled to an exemption from property tax in accordance with subdivision (19), (20), (21), (22), (23), (24), (25), or (26) of section 12-81” to apply for the Additional Veterans Exemption.

*Are all other qualified veteran exemptions removed?*

No, if a veteran was receiving an exemption under §12-81(21), they would continue to receive the exemption along with §12-81(83). Exemptions received under §12-81(19), (20) (23), (24), (25), or (26) would be removed.

## **Additional Veterans / Blind / Social Security Total Disability Exemptions**

*If we have two Veterans on the house, one has a P&T exemption, do we apply the other Veterans exemption to the land and outbuildings? Can the other non-P&T Vet apply for the additional vet program?*

Yes, the other veteran's exemption can be applied to the land and outbuildings.

Yes, the other veteran can apply for the Additional Veteran's Exemption.

*What about Blind and Social Security Totally Disabled exemptions? If the building is exempt, what do we apply the other exemptions to?*

§12-81 (83) applies to the principal dwelling. Any benefit from another exemption should be applied to any property they may have such as the land and outbuildings or having none, to the veteran's motor vehicle.

*What order are exemptions applied in?*

First apply non reimbursed exemptions second then reimbursed exemptions.

*Will the low-income veteran exemptions applied for every two years be continued if the veteran qualifies for the 100% disability property exemption?*

Yes, if they are 100% disabled, income qualified and not rated as being service-connected permanently and totally disabled.

## **Local Option Additional Veteran's Exemption §12-81f**

*What happens to the local exemptions under §12-81f? The law says only one exemption may be applied, but it does not address local option exemptions. Is it correct to conclude these additional exemptions are still available to be applied against the assessment of any other taxable property (land, outbuildings, or personal property)?*

*Will they still be able to apply for local additional veterans by income?*

CGS §12-81f specifically allows for a local option additional veteran's exemption for veterans or their spouses who are "entitled to an exemption from property tax in accordance with subdivision" (19), (20) and (22) of section §12-81. The short answer is NO, they would not be able to apply because §12-81f was not amended to allow for a veteran entitled to exemption under §12-81(83).

## Veteran deceased prior to 10/1/2024

*Is the new law in effect only applicable to veterans who are alive as of the date that it goes into effect?*

Yes, the effective date of the statute is October 1, 2024 and is applicable to assessment years commencing on or after October 1, 2024.

*When any resident entitled to an exemption under the provisions of this subdivision has died, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such deceased resident's surviving spouse, while such spouse remains a widow or widower, or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, **shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death.***

A veteran who was deceased prior to 10/1/2024 was not and would not have been entitled to the exemption at the time of their death because the exemption did not exist at that time.

## Proration / Portability

*Is the exemption prorated when the property is transferred or the veteran is deceased within the assessment cycle?*

Yes, if the property is transferred the exemption is prorated to the date the conveyance was recorded on the land records in accordance with §12-81a. If the veteran is deceased within the assessment cycle, the exemption would be removed the following October 1st unless it is still owned by or held in trust for the surviving spouse or minor children.

*Is the exemption portable from one municipality to another?*

No, the exemption is not portable under §12-81cc. The veteran will need to submit their discharge and disability rating with their new jurisdiction.

*Can the exemption be transferred within the assessment cycle from a motor vehicle to real estate?*

No, the real estate wasn't owned by the veteran on October 1<sup>st</sup>.

## **Veterans who apply for benefits in more than one municipality**

*How do we ensure a veteran is not claiming benefits in more than one town?*

There is no safeguard in place to ensure that this will not happen.

*Can the VA provide a list of all veterans who are rated Service-Connected Permanent and Total Disabled?*

The VA will not provide the information. Dates of birth and Social Security numbers are confidential information. Medical information is protected under HIPAA.

# What is the abstract exemption code

Excerpt from 9/3/2024 Notice to Assessors regarding Abstract Code for CGS §12-814(83)

September 3, 2024

To: Municipal Assessors

From: Martin L. Heft, Undersecretary

RE: **2024 Grand List Abstract Coding Changes**

Pursuant to CGS 12-27, the Secretary of the Office of Policy and Management is required to provide Abstract Codes for the proper division of taxable and exempt properties on the Grand List. A complete updated [Administrative Abstract Coding System](#) manual is available on-line.

[Public Act 24-46](#) establishes a property tax exemption for Veterans who have a service-connected permanent and totally disabled rating by the United States Department of Veterans' Affairs, effective October 1, 2024.

State Code:	A
Local Code:	APA
Statute Reference:	§12-81(83)
Description:	Service-connected permanent and total disability from DVA

Note that the Act also amended Subdivision (20) of Section 12-81 adding language "other than a service-connected permanent and total disability rating."



## **Statutes Amended by Public Act 24-46**

### **§12-81h Local Option to exempt 1 MV for a Disabled Veteran**

12-81h was amended to allow for the local option exemption of one motor vehicle to include veteran's receiving an exemption under 12-81(83)

### **§12-95 Exemption only on Submission of Evidence**

12-95 was amended to add 12-81(83) to the require for a veteran to prove their right to an exemption.

### **§12-81(20) Property of Servicemen and Veterans Having Disability Ratings**

12-81(20) was amended to include provisions for 12-81(83)

The change to these statutes is effective October 1, 2024, and applicable to assessment years commencing on or after October 1, 2024

 **Department of  
Veterans Affairs**

PO BOX 310909  
NEWINGTON CT 06131

July 29, 2015

Veteran's Name:

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as housing entitlements, free or reduced state park annual memberships, state or local property or vehicle tax relief, civil service preference, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter replaces VA Form 20-5455, and is considered an official record of your VA entitlement.

**--America is Grateful to You for Your Service--**

Our records contain the following information:

**Personal Claim Information:**

Your VA claim number is:

You are the Veteran

**Military Information:**

Your character(s) of discharge and service date(s) include:

Army, Honorable, 16-Jan-1975 - 12-Aug-1976

**12-81(19)**

(You may have additional periods of service not listed above)

**VA Benefits Information:**

Service-connected disability: No

Are you receiving non-service-connected pension: Yes

The effective date of the last change to your current award was: 01-DEC-2014

Your current monthly award amount is: \$307.00

Excerpt from an original veteran's disability rating decision.

### What We Decided

We determined that the following condition was related to your military service, so service connection has been granted:

Medical Description	Percent (%) Assigned	Effective Date
Posttraumatic stress disorder (PTSD) with major depressive disorder	70%	Dec 4, 2013

Your overall or combined rating is 70% effective December 4, 2013. We do not add the individual percentages of each condition to determine your combined rating. We use a combined rating table that considers the effect from the most serious to the least serious conditions.

We determined that you are entitled to both disability pension and service connected compensation. Under VA law you can't receive both benefits at the same time. We have granted service-connected compensation as the greater benefit effective December 4, 2013. However, you may choose (or 'elect') to receive either benefit program at any time.



DEPARTMENT OF VETERANS AFFAIRS  
Hartford Regional Office  
P.O. Box 310906  
Newington CT 06131-0906

In Reply Refer To:

March 1, 2017

Dear ,

This letter from the Department of Veterans Affairs certifies that is receiving service-connected disability compensation. The Veteran is considered to be permanent and total (P&T).

The current benefit paid is as follows:

**P&T 12-81(83)**

Gross Benefit Amount	
Net Amount Paid	
Effective Date	December 1, 2016
Percent Disability	<u>100%</u> (based on individual unemployability)

Issue/Contention
Individual Unemployability (IU)
Explanation
<ul style="list-style-type: none"> <li>The issue of whether or not the veteran is entitled to Individual Unemployability is deferred for the following: VA Form 21-8940, Veteran's Application for Increased Compensation Based on Unemployability.</li> </ul>

We have reviewed your records and they suggest you may be entitled to an additional benefit. If you want to file a claim for residuals of a right elbow chip fracture please submit a completed VA Form 21-526EZ, *Application For Disability Compensation And Related Compensation Benefits*, to the appropriate address listed on the attached *Where to Send Your Written Correspondence* chart. You can download the form at <http://www.va.gov/vaforms> or you can call us at 1-800-827-1000. We recommend you return the form as soon as you can, in order to ensure the earliest possible payment date, if an award is authorized.

Your overall or combined rating is 70%.

**12-81(20)**

**Note:** The percentages assigned for each of your conditions may not always add up to your combined rating evaluation. We do not add the individual percentages of each condition to determine your combined rating. Instead, we use a combined rating table that considers the effect from the most serious to the least serious conditions.

<b>Rating Decision</b>		<i>Department of Veterans Affairs Veterans Benefits Administration</i>		Page 3 of 4 11/04/2021
NAME OF VETERAN	VA FILE NUMBER	SOCIAL SECURITY NR	POA DISABLED AMERICAN VETERANS	
COPY TO				

STATUS POST .  
LIMITATION OF .  
Service Connected, Peacetime, Secondary  
Static Disability  
0% from 08/21/2019

7800

ASSOCIATED WITH  
WITH

FUSION AND  
Service Connected, Peacetime, Secondary  
Static Disability  
0% from 12/11/2019

**COMBINED EVALUATION FOR COMPENSATION :**

60% from 11/14/2011  
70% from 03/07/2013  
90% from 04/14/2014 (Bilateral factor of 5.2 Percent for diagnostic codes 8513, 8513)  
80% from 07/01/2014 (Bilateral factor of 5.2 Percent for diagnostic codes 8513, 8513)  
100% from 12/20/2019 (Bilateral factor of 5.2 Percent for diagnostic codes 8513, 8513) (38 CFR 4.30)  
80% from 07/01/2020 (Bilateral factor of 5.2 Percent for diagnostic codes 8513, 8513)  
80% from 06/22/2021 (Bilateral factor of 5.2 Percent for diagnostic codes 8510, 8513)  
Individual Unemployability Granted from April 14, 2021

**No P&T - 12-81(20)**

What???

