

**CHAPTER 5
ARTICLE XIV**

**AN ORDINANCE AMENDING CHAPTER 5, ARTICLE XIV, VETERANS'
EXEMPTION.**

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF WINDSOR:

Chapter 5, Article XIV, of the *Windsor Code* is amended as follows:

Section 1. Article is amended to read as follows:

The Town of Windsor adopts the provisions of Connecticut General Statutes sections 12-81(21)(C) and 12-81f to provide a total or an additional property tax exemption for veterans or spouses eligible under *Connecticut General Statutes* section 12-81. Such exemption per 12-81(21)(C) shall take effect upon qualification as determined by the Assessor and shall terminate at such time as the veteran ceases to make such house his or her principal residence or ceases to maintain an ownership interest therein.

For the October 1, 2025 Grand List and all subsequent Grand Lists thereafter, a local tax exemption shall be provided by the town in accordance with Connecticut General Statutes section 12-81f with the following income and exemption guidelines:

Qualifying Income	Marital Status	Local Veteran Exemption Amount
\$0 - \$62,200	Single	20,000
\$0 - \$62,200	Married	20,000

The maximum qualifying income levels described above shall be set forth therein for the 2025 Grand List, with the qualifying income levels for subsequent Grand Lists thereafter proportionally indexed to the maximum qualifying income for the Additional Veterans' exemption as published annually by the State of Connecticut Office of Policy & Management, for the applicable grand list year to the grand list year immediately preceding it.

The Town adopts the following provisions of Connecticut Public Act 25-168 to allow the following additional exemptions for the October 1, 2025 Grand List and all subsequent Grand Lists thereafter.

- (a) In accordance with Connecticut General Statutes sections 12-81(83)(F), for assessment years commencing on and after October 1, 2025, this exemption provides that the surviving spouse of any resident of this state who (i) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (ii) had been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service connected disability rating of one hundred per cent, and (iii) died prior

to October 1, 2024, but after January 1, 2000, as applicable, shall, while such spouse remains a widow or widower, be entitled to the exemption or exemptions under this subdivision.

- (b) In accordance with Connecticut General Statutes sections 12-81(21) and Public Act 25-168 and all applicable provisions, for assessment years commencing on and after October 1, 2025, this exemption provides 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 been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability shall be entitled to an exemption from property tax.
- (c) In accordance with Connecticut General Statutes sections 12-81 and Public Act 25-168 and all applicable provisions, for assessment years commencing on and after October 1, 2025, this exemption provides a surviving spouse, while such person remains a widow or widower, 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 surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax.

The Assessor shall administer these exemptions in accordance with Connecticut Public Act 25-168, Connecticut General Statutes § 12-81 and § 12-81f, and any related regulations or state guidance. Applicants shall file all required forms and documentation as determined by state law.

Section 2. Savings Clause. The enactment of this Ordinance shall not operate as an abatement of any action or proceeding previously taken, now pending, or taken prior to the effective date of this Ordinance. All said actions and proceedings are hereby ratified to be continued.

Section 3. Severability. All provisions of the *Town Code* in conflict herewith are hereby repealed and that if for any reason, any word, clause, paragraph, or section of this Ordinance shall be held to make the same unconstitutional, this Ordinance shall not hereby be invalidated and the remainder of the Ordinance shall continue in effect. Any provision herein which is in conflict with the *Connecticut General Statutes* is hereby repealed, it being understood that said statute shall take precedence over this Ordinance.

Section 4. Effective Date. This Ordinance shall become effective ten (10) days after publication in a newspaper having a circulation in Windsor.

APPROVED AS TO FORM:

Town Attorney

ATTEST:

Town Clerk

Distributed to Town Council	<u>12/1/25</u>
Public Hearing Advertised	<u>12/5/25</u>
Public Hearing	<u>12/15/25</u>
Adopted	<u>12/15/25</u>
Advertised	<u>12/19/25</u>
Effective Date	<u>12/29/25</u>

