

Town of Manchester- Gold Star Parents and Spouses Exemption Application (§ 285-4.1)
Application Filing Deadline: October 1st (Applicant must re-file every two years)

To be completed by the Property Owner (applicant)

1	NAME (Last)	(First)	(Middle Initial)
2	SPOUSE'S NAME (Last)	(First)	(Middle Initial)

3 MAILING ADDRESS (# & Street) (City) (State) (Zip)

4 PROPERTY ADDRESS
(Only if different than mailing)

5 FILING STATUS (Check One):
 Gold Star Parent Gold Star Spouse

6 The applicant must provide at least two affidavits of disinterested persons showing that the deceased child or person was killed in action while performing military duty, and the relationship of the deceased person to the applicant. Please attach your affidavits to this application. Please place a check mark below to indicate that each affidavit is being provided:
 Affidavit #1 Affidavit #2

7 Did you or will you file a Federal Income Tax Return for the tax year preceding the year of this application? YES NO Grand List

8 INCOME DURING THE 20_____ CALENDAR YEAR **This application must be re-filed every two years.**

a. TAXABLE INCOME – Examples: Wages, Bonuses, Commissions, Fees, Lottery Winnings, Taxable Portion of Annuities and Pensions, Interest, Dividends, Net Rent or proceeds from the sale of a property, etc.
 * If you are required to file a Federal Income Tax Return, enter the amount of adjusted gross income plus any other income and **attach a copy of the return** to this application. * a. \$ _____.

b. NON-TAXABLE INTEREST – Example: Interest from tax exempt Government Bonds
 * Please include any available documentation. * b. \$ _____.

c. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME (GROSS AMOUNT)
 * Include a copy of most recent 1099 or statement showing annual benefits. * c. \$ _____.

d. ANY INCOME NOT REFLECTED IN THE ABOVE – Examples: Supplemental Security income, Public Assistance payments, Veteran Pensions and Disability payments, etc.
 * Please include any available documentation. * d. \$ _____.

e. TOTAL Add lines 7a through 7d TOTAL e. \$ _____.

The Applicant hereby applies for a property tax exemption for Gold Star parents and spouse pursuant to Town of Manchester Code of Ordinances, § 285-4.1 et. seq. and applicable Connecticut General Statutes.

1. The address of the real property for this application as requested is _____ . (The "Property")
2. The applicant(s) certifies that they meet the requirements of a) residency, b) qualifying income, c) all other terms as included in the attached ordinance in order to qualify for this exemption.
3. The applicant(s) hereby agree(s) that the affidavits provided in Item #7 above [Section (3)(a) of the ordinance] will be recorded with the Manchester Town Clerk's Office.
4. The applicant(s) hereby agree(s) to remain in compliance with all the other terms of the attached ordinance, and to notify the Town of Manchester Office of Assessment & Collection if the applicant(s) does not remain in compliance with all the other terms of the attached ordinance.

Signature X _____ Date _____ Phone # _____
 (If authorized agent, please print name also and indicate relationship to applicant)

Assessor's Office Use Only: (Staff Signature) _____ Date _____

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ORDINANCE

BE IT ORDAINED by the Board of Directors of the Town of Manchester that Chapter 285, Taxation, of the Town of Manchester Code of Ordinances, is hereby amended by adding the following new section to Chapter 285:

§ 285-4.1 Property tax exemption for Gold Star parents and spouses.

A. Eligibility for exemption

1. Pursuant to Public Act 17-65, effective October 1, 2018 and applicable to assessment years on or after October 1, 2018, real 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 eligible to receive an exemption from property tax as of the October 1 following the application and verification of such tax exempt status of the parent or surviving spouse by the Director or Assessment, if the following conditions are met:

- (a) Residency. At the time the application is made, and at all times during which the parent or surviving spouse is receiving an exemption pursuant to this section, the parent or surviving spouse shall be a resident of the Town of Manchester.
- (b) Qualifying income. The parent's or surviving spouse's qualifying income does not exceed the maximum amount applicable to an unmarried person as provided under section 12-81l of the Connecticut General Statutes, as may be amended from time to time.
- (c) Surviving spouses. The surviving spouse must have been legally married to the person who was killed in action, in full accordance with Title 46b, Chapter 815 E, of the Connecticut General Statutes, as amended, at the time of such person's death.
- (d) Parents. 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 the exemption for property tax provided for under this section. If both parents of any such child killed in action while performing active military service with the armed forces are not domiciled together, both parents shall be eligible to receive the exemption provided for under this section.

2. Amount of exemption; certified list.

- (a) A parent or surviving spouse who qualifies in accordance with this ordinance shall be entitled to an exemption from real property tax assessment in the amount of \$20,000.
- (b) 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 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.
- (c) The Director of Assessment 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 Manchester 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 Manchester and as long as Manchester continues to provide for such exemption.

3. Application procedure and requirements.

- (a) 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, on a form prepared by the

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Director of Assessment, to the Assessor's office 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 Director of Assessment may further require such parent or surviving spouse to be examined by such Director of Assessment under oath concerning such facts.

- (b) 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 Director of Assessment, 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.*
- (c) The affidavits required in section (3)(a) shall be recorded in the Manchester 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 Director of Assessment.*

4. Renewal and termination of exemption; penalties.

- (A) 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.*
- (B) During the year immediately following the approval of an exemption for an applicant, the Director of Assessment may, by no later than August 1, notify each parent or surviving spouse presumed to be qualified for such exemption in writing. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under section (1)(b) herein, such parent or surviving spouse shall notify the Director of Assessment 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 Director of Assessment of such disqualification shall make payment to Manchester in the amount of property tax loss related to such exemption improperly taken.*
- (C) The applicant shall be required to reapply for this exemption on a biennial basis. The failure of the applicant to reapply for this exemption on a biennial basis shall result in the termination of the applicant's exemption*
- (D) If at any time it is 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 Director of Assessment, the exemption shall be terminated immediately and the applicant shall make payment to the Town of Manchester in full the amount of property tax loss to such exemption improperly taken within thirty (30) days of such written demand from the Town of Manchester.*

DIRECTIONS FOR COMPLETING THIS EXEMPTION APPLICATION

PLEASE REVIEW THE APPLICATION AND THE ORDINANCE BEFORE YOU START TO FILL OUT THE APPLICATION. PRINT OR TYPE ALL ENTRIES (EXCEPT SIGNATURE)

Please make certain that you:

Fill out every item on the application, Items 1 – 8e.

Fill out the location of the property where the exemption is to be applied.

Sign, and date your application and also provide a phone number.

You are required to submit proof of your income for the prior calendar year to the Office of Assessment & Collection before your application can be accepted. This proof may consist of your Federal Income Tax Return, bank statements which show interest earned, statements received from trust accounts, dividend earning statements, statements from the Social Security Administration (Form SSA1099 is required). The Office of Assessment & Collection may require you to submit proof on a form he or she has designated for this purpose.

The ordinance enabling this exemption requires that:

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 Director of Assessment may further require such parent or surviving spouse to be examined by such Director of Assessment under oath concerning such facts.

The affidavits required in section (3)(a) shall be recorded in the Manchester 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 Director of Assessment.

Your completed application must be filed by October 1st with the Town of Manchester, Office of Assessment & Collection. The Office of Assessment & Collection and the Town Clerk are located on the first floor of the Manchester Town Hall at 41 Center Street, Manchester, Connecticut. Both the Office of Assessment & Collection and the Town Clerk's Office are open Mondays through Fridays from 8:30 AM to 5:00 PM.

Mailing addresses are as follows:

Town of Manchester
Office of Assessment & Collection
41 Center Street
PO Box 191
Manchester, CT 06045-0191
☎: 860-647-3016

Town of Manchester
Town Clerk
41 Center Street
PO Box 191
Manchester, CT 06045-0191
☎: 860-647-3037