

September 8, 2025

To: Assessors and Assessment Staff

From: Martin L. Heft, Undersecretary

RE: **Form D-2 - PERMANENTLY AND TOTALLY DISABLED VETERAN 100% SERVICE-CONNECTED DISABILITY RATING TAX EXEMPTION**

Pursuant to Section 12-93 of the Connecticut General Statutes as amended by Public Act 25-168 Section 235, the Office of Policy and Management prescribes an application to be used for assessment years commencing on and after October 1, 2025 for any person claiming exemption under subdivision (83) of Section 12-81.

Public Act 25-168 Section 235 is effective October 1, 2025 and applicable to assessment years commencing on or after October 1, 2025.

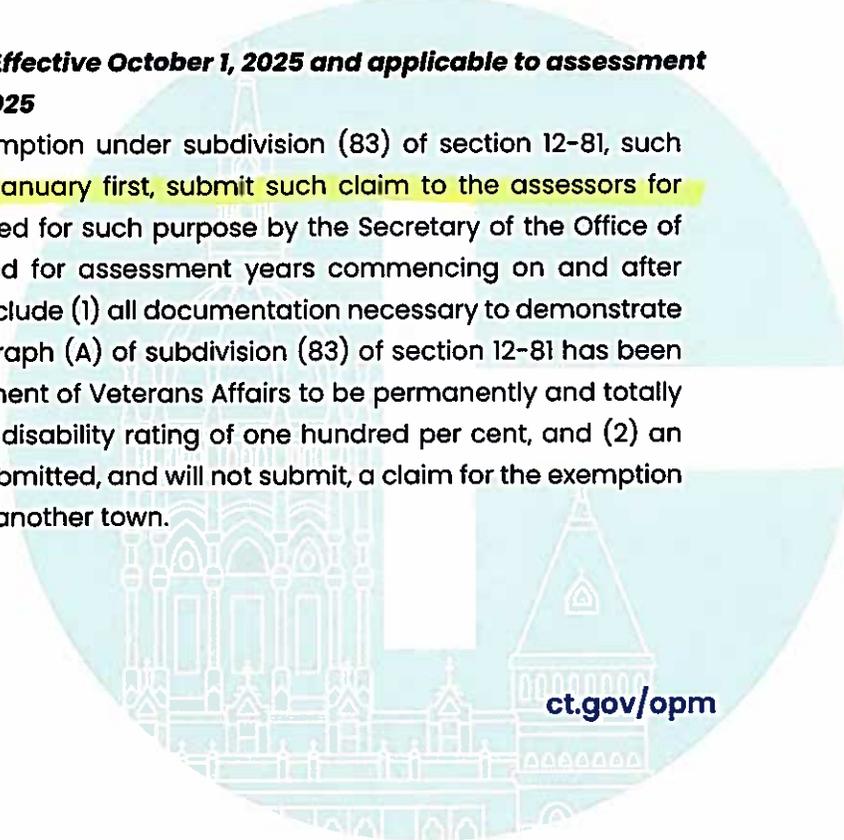
Form D-2 is posted at [Municipal Official and Taxpayer Forms](#) and attached for your use. It is available in both PDF and PDF-fillable versions.

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AN ACT CONCERNING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2027, AND MAKING APPROPRIATIONS THEREFOR, AND PROVISIONS RELATED TO REVENUE AND OTHER ITEMS IMPLEMENTING THE STATE BUDGET.

Section 235: Section 12-93 new language - Effective October 1, 2025 and applicable to assessment years commencing on or after October 1, 2025

In the case of any person claiming exemption under subdivision (83) of section 12-81, such claimant shall annually, not later than January first, submit such claim to the assessors for approval, on an application form prepared for such purpose by the Secretary of the Office of Policy and Management and to be used for assessment years commencing on and after October 1, 2025, which submission shall include (1) all documentation necessary to demonstrate that the resident described in subparagraph (A) of subdivision (83) of section 12-81 has 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 (2) an attestation that such claimant has not submitted, and will not submit, a claim for the exemption under subdivision (83) of section 12-81 in another town.



FORM D-2
(10.1.2025)
CGS 12-93

**PERMANENTLY AND TOTALLY DISABLED VETERAN
100% SERVICE-CONNECTED DISABILITY RATING
TAX EXEMPTION**



Application is due annually not later than January 1st

Submit application and required documentation to your local municipal Assessor's office

I hereby apply for tax exemption as provided for in Connecticut General Statute Section 12-81(83):

NAME (Last)	(First)	(Middle Initial)	BIRTHDATE	<input type="checkbox"/> SOCIAL SECURITY # or <input type="checkbox"/> DEPT OF DEFENSE #
ADDRESS (No., Street, Municipality) (State) (Zip Code)			APPLICANT'S TELEPHONE #	

Must check applicable boxes and provide acceptable documentation:

- I am a resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States;
- I am a resident of this state and the spouse, widow, widower, or child of deceased veteran held in trust of a Veteran who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States;
- Proof of eligibility: Attach copy of determination 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 (100%).

CERTIFICATION

I CERTIFY UNDER THE PENALTIES OF FALSE STATEMENT THAT I MEET THE REQUIREMENTS OF CONNECTICUT GENERAL STATUTE Sec. 12-81(83) AND AM ENTITLED TO THE TAX EXEMPTION PROVIDED FOR THEREIN. I HAVE NOT SUBMITTED, AND WILL NOT SUBMIT, A CLAIM FOR THIS EXEMPTION IN ANY OTHER MUNICIPALITY.

Applicant's Signature

Date

ASSESSOR USE ONLY

Approved Not Approved - reason: _____

Assessor Signature: _____

Date: _____