

TOWN OF SCOTLAND



Assessor's Office
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December 13, 2020

Dear Taxpayer,

To receive the full exemption of one motor vehicle under the provisions of §12-81(53) you must be a Connecticut resident and an active member of the armed forces or reserve (see below for details) as of the assessment date (10/1/20). In addition, you must file the Active Duty Form. The exemption will be applied to one motor vehicle on the Grand List 2020 (July 2021 tax bill).

You must file the application yearly in order to continue to receive the exemption.

Please contact the office if you have any questions. Thank you in advance for your cooperation.

Assessor's Office

An active member of the armed forces is entitled to the full exemption of one motor vehicle under the amended provisions of §12-81(53). The definition of armed forces is in §27-103 (i.e., "...the United States Army, Navy, Marine Corps, Coast Guard and Air Force and any reserve component thereof, including the Connecticut National Guard"). Each person enrolled in the Connecticut National Guard (which comprises both the Army National Guard and the Air National Guard) and all other reserve components of the military (i.e., the Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve and Coast Guard Reserve) is considered an active member of the armed forces. As a result, each member is entitled to the exemption of one motor vehicle under the amended provisions of §12-81(53).

A person's status as a member of the United States armed forces on an assessment date (rather than a duty assignment) constitutes the only eligibility criteria for this exemption.