

**TOWN OF THOMASTON
SPECIAL TOWN MEETING
February 11, 2026**

**ORDINANCE AMENDING THOMASTON CODE CHAPTER 247 TAXATION
TAX EXEMPTION FOR CERTAIN DISABLED VETERANS
AND THEIR SURVIVING SPOUSES**

Section 1. Authorization.

This ordinance is adopted pursuant to Connecticut General Statutes, § 12-81(83), as amended by Public Act 25-168, § 233, which authorizes municipalities to provide tax exemptions to veterans of the United States Army, Navy, Marine Corps, Air Force, Coast Guard, or Space Force, having a one hundred percent (100%) service-connected permanent and total disability, and the surviving spouses of such disabled veterans.

Section 2. Amendments to Code.

The Code of Ordinances of the Town of Thomaston, Chapter 247, Taxation, is amended by adding new Article VII, "Exemption for Certain Disabled Veterans and Their Surviving Spouses", as follows:

**"ARTICLE VII
Exemption for Certain Disabled Veterans and Their Surviving Spouses**

§ 247-30. Exemption authorized.

The Town of Thomaston hereby authorizes a property tax exemption for certain disabled veterans, and the surviving widows or widowers of certain deceased disabled veterans, pursuant to Connecticut General Statutes § 12-81(83), as amended by Public Act 25-168, § 233.

§ 247-31. Tax exemption.

The following property is hereby exempted from municipal taxation for the assessment years commencing on or after October 1, 2025:

- A. A lot of up to two acres on which sits a dwelling owned by a veteran of the United States Army, Navy, Marine Corps, Air Force, Coast Guard, or Space Force, who is a resident of Connecticut, and has a one hundred percent (100%) service-connected permanent and total disability rating, as determined by the United States Department of Veterans Affairs.

B. A lot of up to two acres on which sits a dwelling owned by the surviving spouse, while such spouse remains an unmarried widow or widower, of any resident of Connecticut who:

- (1) served in the United States Army, Navy, Marine Corps, Coast Guard, Air Force, or Space Force of the United States,
- (2) had been determined by the United States Department of Veterans Affairs to be one hundred percent (100%) service-connected permanently and totally disabled at the time of his or her death, and
- (3) died prior to October 1, 2024.

§ 247-32. Application for exemption.

Applications for the tax exemption authorized by Thomaston Code of Ordinances § 247-31 shall be filed annually with the Assessor no later than December 31 following the assessment date with respect to which such exemption is claimed. Failure to file such an application as prescribed herein with respect to any assessment year shall constitute a waiver of the right to claim such exemption for that assessment year. Such applications must include proof of the individual's or deceased spouse's one hundred percent (100%) service-connected permanent and total disability rating from the United States Department of Veterans Affairs. If there is no change to such determination, such proof shall not be required for any assessment year following that for which the exemption was granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than permanently and totally disabled based on a service-connected disability rating of one hundred percent (100%), such modification shall be deemed a waiver of the right to the tax exemption."

Section 3. Effective Date.

This ordinance shall take effect fifteen (15) days after publication of a summary of its provisions pursuant to Connecticut General Statutes, §7-157(b).

Adopted by town meeting: _____, 2026.
Published in the _____, on _____, 2026.
Effective date: _____, 2026.
Thomaston Town Records: Volume _____, Pages _____ - _____.