

## State Benefits for Veterans' Spouses and Surviving Spouses

By: Michelle Kirby, Senior Legislative Attorney  
October 23, 2019 | 2019-R-0167

### Issue

Provide a summary of the primary benefits the state provides for veterans' surviving spouses. This report updates OLR Report [2019-R-0015](#).

### Summary

The primary benefit that state law provides to a veteran's surviving spouse is the extension of wartime veteran property tax exemptions. Additionally, surviving spouses of certain service members killed in action after 9/11 are eligible for the state's public college tuition waiver for veterans. (See Attachment 1 for qualifying war periods for purposes of state veterans' benefits.)

The law also provides several other benefits to surviving spouses, including allowing them to keep special license plates, receive assistance from the Department of Veterans' Affairs (DVA), and be buried in the state veterans' cemetery.

### *“Veteran”*

*The law generally defines a veteran as an individual honorably discharged or released under honorable conditions from active service in the armed forces [CGS § 27-103\(a\)\(2\)](#).*

*The law also extends certain veterans' benefits to individuals discharged under conditions other than dishonorable or for bad conduct and has a "qualifying condition" (i.e., a diagnosis of post-traumatic stress disorder or traumatic brain injury, or who have disclosed a military sexual trauma experience) ([CGS § 27-103\(a\)\(5\)](#)).*

Some benefits only apply to spouses of veterans who served at least 90 days active service in the U.S. armed forces during a time of war. The 90-day requirement does not apply if a wartime veteran

is separated due to a U.S. Veterans' Administration rated service-connected disability or the war lasted less than 90 days.

[PA 19-33](#) extends certain state war service benefits to veterans who served less than 90 days in a war, but were separated from service because of an injury incurred or aggravated in the line of duty. This applies even if the injury was not a service-connected disability. In doing so, some benefits now accrue to the spouses of such veterans.

The statutes define "armed forces" to mean the U.S. Army, Navy, Marine Corps, Coast Guard, Air Force, their reserve components, and the state's National Guard under federal service ([CGS § 27-103](#)).

The Connecticut DVA's Office of Advocacy and Assistance provides assistance to any veteran, his or her spouse, and eligible dependents ([CGS § 27-102l](#)). For more information about benefits and services for veterans' spouses, a spouse may contact the advocacy office at 1-866-928-8387 (1-866-9CT-VETS) or visit the DVA's [website](#).

For information on state veterans' benefits, see OLR Report [2019-R-0166](#).

## **Property Tax Exemptions**

The law requires municipalities to give wartime veterans and certain disabled veterans and their surviving spouses property tax exemptions, commonly referred to as state-mandated exemptions. With their legislative bodies' approval, municipalities may grant an additional exemption, commonly referred to as a local-option exemption. Once a surviving spouse remarries, he or she is generally no longer eligible to receive an exemption as the veteran's surviving spouse. (An exemption is a reduction in the property's assessed value on which taxes are owed, not a credit against the amount of the tax.)

### ***State-Mandated Exemptions***

The state-mandated property tax exemptions are granted through a basic exemption and an income-based exemption.

The basic exemptions are granted through:

1. [CGS § 12-81\(19\)](#), which requires municipalities to exempt from taxation \$1,000 of the property owned by a veteran or his or her surviving spouse.

2. [CGS §§ 12-81\(20\) & \(21\)](#), as amended by [PA 19-171](#), which requires municipalities to provide larger exemptions for disabled veterans and their surviving spouses depending on the severity of the disability, ranging from \$2,000 to \$10,000.
3. [CGS § 12-81\(22\)](#), which requires municipalities to exempt from taxation \$1,000 of the property owned by an unmarried surviving spouse of a veteran who died in service of after an honorable discharge.

The law allows the surviving spouse to receive his or her own exemption along with the wartime exemption of the deceased veteran ([CGS § 12-90\(b\)](#)).

The income-based exemption requires municipalities to give filers who get the basic exemption an additional exemption. For a filer whose income falls below a certain statutorily determined limit, the additional exemption is equal to twice the basic exemption ([CGS § 12-81g\(a\)](#)). For a filer whose income exceeds the limit, the additional exemption is 50% of the basic exemption ([CGS § 12-81g\(d\)](#)).

If the veteran was 100% disabled and the surviving spouse is under certain income thresholds, a municipality may choose to provide an exemption of three times the amount provided under the additional income-based exemption rather than two times (see above). The income eligibility thresholds for this optional municipal property tax exemption is \$21,000, if single, and \$24,000, if married ([CGS § 12-81g\(b\)](#)).

By law, the income limits must be adjusted annually to reflect any change in the Social Security Administration's cost-of-living adjustment ([CGS §§ 12-81/ & 12-170aa\(b\)\(2\)](#)). And, the exemptions must be increased to reflect increases in a town's taxable grand list following revaluation ([CGS § 12-62g](#)).

### ***Local-Option Exemption***

A municipality, with its legislative body's approval, may provide an additional exemption to filers entitled to the wartime, disabled, or unmarried surviving spouse state-mandated exemptions. The municipality may establish a higher income limit for these exemptions than the limit for the state-mandated additional exemption.

The additional exemption amount (1) can be up to \$20,000 or 10% of a property's assessed value for wartime veterans and unmarried surviving spouses and (2) must be at least \$3,500 for disabled veterans ([CGS §§ 12-81\(20\) & -81f](#), as amended by [PA 19-171](#)). By law, the exemptions must also be increased to reflect increases in the taxable grand list following revaluation ([CGS § 12-81f](#)).

Additional information is available at the Office of Policy and Management’s [website](#).

For more information on veterans’ property tax exemption, see OLR Report [2019-R-0178](#).

## Other Benefits for Surviving Spouses

Table 1 provides a brief description of additional benefits available under Connecticut law for the surviving spouse of a veteran.

**Table 1: Other Benefits for the Surviving Spouse of a Veteran**

<i>Benefit</i>	<i>Statute</i>
The spouse of a wartime veteran must receive exam credit on classified competitive state exams. The spouse must first achieve a passing grade on the exam then receive an additional: <ul style="list-style-type: none"> <li>• 10 points if the veteran is eligible for or receiving Veterans’ Affairs compensation or</li> <li>• five points if the veteran is not eligible for Veterans’ Affairs compensation.</li> </ul> (Appplies to a spouse who is unable to pursue gainful employment due to the veteran’s disability or the unmarried surviving spouse of such veteran.)	<a href="#">CGS § 5-224</a>
The law waives the \$20 fee for one certified copy of a veteran’s death certificate when the deceased veteran’s spouse requests a copy.	<a href="#">CGS § 7-74</a>
The surviving spouse may retain veteran license plates. A surviving spouse may also retain a Prisoner of War or Medal of Honor license plate without charge for his or her lifetime or until remarried.	<a href="#">CGS §§ 14-20b &amp; 14-21d</a>
The motor vehicles commissioner must issue a special registration certificate and a set of number plates to veterans or their surviving spouse for any motor vehicle they use exclusively for farming as long as they engage in agricultural production as a trade or profession.	<a href="#">CGS § 14-20b</a>
The surviving spouse of a disabled veteran issued special registration for special parking privileges may retain the registration and license plate without charge for his or her lifetime or until remarried.	<a href="#">CGS § 14-254</a>
The DVA, among other things, must cooperate with service agencies and organizations throughout the state in disseminating and furnishing counsel and benefits assistance to resident spouses of veterans.	<a href="#">CGS § 27-102i</a>
A veteran’s spouse is eligible to be buried in the state veterans’ cemetery.	<a href="#">CGS § 27-122b</a>
By law, wartime veterans who need help because of a disability or other service-related cause are eligible for temporary financial assistance from the veterans’ affairs commissioner in an amount and for a time he decides. He may also help the surviving spouse of any veteran who died as a result of such service if the spouse cannot support him or herself because of the veteran’s death.	<a href="#">CGS § 27-125</a>
The surviving spouse of wartime veterans may be eligible for emergency assistance from the Soldiers’, Sailors’ and Marines’ Fund (SSMF). SSMF is a state fund administered by the American Legion to provide temporary financial assistance for emergency needs such as clothing, food, medical and surgical aid, and general care and relief.	<a href="#">CGS § 27-138 et seq.</a>
A surviving spouse’s federal Aid and Attendance pension benefits may not be considered income in determining eligibility for certain state-administered general assistance programs, Medicare savings programs, and fuel and assistance weatherization assistance.	<a href="#">CGS §§ 17b-191, 17b-256f &amp; 17b-801</a>

# Attachment 1

Attachment 1 shows the post-1940 qualifying war periods for purposes of state veterans' benefits.

## Attachment 1: Post-1940 "Service in Time of War"

<i>Operation</i>	<i>Date</i>	<i>Service Condition</i>
World War II	12/07/41-12/31/46*	Active service during the war
Korean War	06/27/50-01/31/55	Active service during the war
Lebanon Conflict	07/01/58-11/01/58 or 09/29/82-03/30/84	Combat or combat-support role in Lebanon
Vietnam Era	02/28/61-07/01/75	Active service during the war
Grenada Invasion	10/25/83-12/15/83	Combat or combat-support role in Grenada required
Operation Earnest Will (escort of Kuwaiti tankers flying U.S. flag in the Persian Gulf)	07/24/87-08/01/90	Combat or combat-support role required in the operation
Panama Invasion	12/20/89-01/31/90	Combat or combat-support role required in the invasion
Persian Gulf War	08/02/1990 until a date prescribed by the President or law	Active-service anywhere during the war (not necessarily in the Persian Gulf or in a combat role)

\*Ending dates specified in [CGS § 12-86](#) for property tax exemptions

MK:kl