TOWN OF EAST GRANBY
SPECIAL TOWN MEETING MINUTES
December 10, 2025

A Special Town Meeting of the electors and those qualified to vote at town meetings of the Town of East Granby, Connecticut was held in the Town Hall Meeting Room on Wednesday, December 10, 2025 at 7:00 p.m.

Eden Wimpfheimer, First Selectwoman, called the meeting to order and Town Clerk Christine Gallagher read the warning. Tom Cornwell was elected Moderator of the meeting.

The Moderator explained that only those registered voters in the Town of East Granby and any citizen 18 years or older who is liable to the town for taxes assessed against him/her either jointly or severally, based on an assessment of not less than $1,000 on the last completed grand list of the town, are entitled to vote at this meeting.

Motion was made by Christine Gallagher and seconded to waive the reading of the amended ordinance. Motion carried. Motion was made by Christine Gallagher I move to amend Chapter 255, to add Article X, Tax Exemption for Disabled Veterans to the East Granby Town ordinance. RESOLVED, BE IT HEREBY ORDAINED that the Town Meeting of the Town of East Granby adopt the proposed ordinance, AS PRESENTED. The Ordinance will now read as:

Proposed Ordinance regarding Tax Exemption for Disabled Veterans

Chapter 255
Article X
Exemption for Disabled Veterans

§ 255-36. **PURPOSE AND STATUTORY AUTHORITY**.
In recognition of the military service provided by the Town of East Granby's disabled veterans, this article is hereby established pursuant to Connecticut General Statutes § 12-81, as amended by Public Act 25-168.

§ 255-37. **DEFINITIONS**.

DISABLED VETERAN — Any Connecticut resident who served in the Army, Navy, Marine Corps, Coast Guard, Air Force, or Space Force of the United States and has a 100% service-connected permanent and total disability rating, or a service-connected total disability based on individual unemployability, as determined by the United States Department of Veterans Affairs.

DWELLING — The disabled veteran's primary residence that the disabled veteran owns and occupies, or belongs to or is held in trust for the disabled veteran, or is possessed by the disabled veteran as a tenant for life or tenant for a term of years liable for property taxes under Connecticut General Statutes § 12-48, and shall include a condominium, as defined in Connecticut General Statutes § 47-68a, and a unit in a common interest community, as defined in Connecticut General Statutes § 47-202, and a mobile manufactured home, as defined in Connecticut General Statutes § 12-63a. "Dwelling" shall not mean any portion of the residence or structure used by a disabled veteran for commercial purposes or from which the disabled veteran derives any rental income.

MOTOR VEHICLE — One motor vehicle that belongs to or is held in trust for the disabled veteran and is garaged in the State of Connecticut.

SERVICE-CONNECTED TOTAL DISABILITY BASED ON INDIVIDUAL UNEMPLOYABILITY — That disability rating as specified in 38 CFR 4.16, where the rating is less than total, when the disabled person is unable to secure or follow a substantially gainful occupation as a result of service-connected disabilities, provided that, if there is only one such disability, the disability shall be ratable at 60% or more, and that, if there are two or more disabilities, there shall be at least one disability ratable at 40% or more, and sufficient additional disability to bring the combined rating to 70% or more.

TAX ASSESSOR — The Tax Assessor's Office for the Town of East Granby.

TAX COLLECTOR — The Tax Collector's Office for the Town of East Granby.

§ 255-38. **ELIGIBILITY and EXEMPTION**.
A. Pursuant to Public Act 25-168, in lieu of the exemption provided under Connecticut General Statutes § 12-81(20), the Tax Collector and Assessor are authorized and directed to grant a tax exemption to disabled veterans with a 100% service-connected permanent and total disability rating, as determined by the United States Department of Veterans Affairs, or disabled veterans with a service-connected total disability based on individual unemployability, and their surviving spouses beginning with the Grand List of October 1, 2025. Qualifying disabled veterans shall receive a tax exemption that is either (1) the fractional share of the disabled veteran's dwelling that the disabled veteran owns and occupies as his or her primary residence, or is held in trust for the disabled veteran or is possessed by the disabled veteran as a tenant for life or tenant for a term of years liable for property taxes under Connecticut General Statutes § 12-48; or (2) the disabled veteran's motor vehicle that the disabled veteran owns and keeps in the State of Connecticut if the disabled veteran does not own a dwelling or where a dwelling is not held in trust for the disabled veteran. Qualifying disabled veterans who own a residential dwelling on leased land, and any such person who is a sublessee under the terms of the lease, shall be entitled to a real property tax exemption with respect to the assessment of the residential dwelling, provided (1) the dwelling is the principal place of residence; (2) the lease or sublease requires such person as the lessee or sublessee pay all property taxes related to the residential dwelling; and (3) such lease or sublease is recorded in the East Granby Land Records.

B. If the disabled veteran does not possess a dwelling or motor vehicle, as defined in this article, in the veteran's name, in such case the dwelling or motor vehicle belonging to or held in trust by the disabled veteran's spouse, or possessed by the disabled veteran's spouse as a tenant for life or a tenant for a term of years liable for property taxes under Connecticut General Statutes § 12-48, who is domiciled with the disabled veteran, shall be exempt.

C. When a disabled veteran entitled to an exemption under this article and the Connecticut General Statutes becomes deceased, the applicable dwelling or motor vehicle belonging to or held in trust for the disabled veteran's surviving spouse, or possessed by the surviving spouse as a tenant for life or a tenant for a terms of years liable for property taxes under Connecticut General Statutes § 12-48, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased disabled veteran's minor children during their minority, or both, while being residents of Connecticut, shall be exempt as to the amount that the disabled veteran would have been entitled at the time of the veteran's death. Such exemption is effective at the commencement of the October 1, 2025, Grand List.

D. Any East Granby resident applying for this tax exemption must provide proof to the Town Clerk of qualifying military service (i.e., service in the Army, Navy, Marine Corps, Coast Guard, Air Force, or Space Force of the United States). On or before January 1 for the Grand List year at issue, any East Granby resident applying for this tax exemption must provide proof to the Tax Assessor of a 100% permanent and total disability, or a service-connected total disability based on individual unemployability, as determined by the United States Department of Veterans Affairs and utilize the application created by the Office of Policy and Management. The exemption application shall also include an attestation that the applicant has not submitted, and will not submit, a claim for an exemption under C.G.S. § 12-81(83) in any other municipality in Connecticut.

E. Upon the submission of all necessary proof for eligibility, according to Connecticut General Statutes § 12-81, as amended by Public Act 25-168, Section 237, the exemption shall be effective for the current Grand List year.

F. Any disabled veteran who has been unable to submit evidence of a permanent and total disability determination by the United States Department of Veterans Affairs in the manner required by this article, or who has failed to submit such evidence as provided in Connecticut General Statutes § 12-95, may, when such evidence is obtained, apply to the Tax Collector no later than one year after such individual obtains such proof or no later than one year after the expiration of the time limited in Connecticut General Statutes § 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid. Such abatement or

refund may be granted retroactively to include the assessment day next succeeding the date as of which such disabled veteran was entitled to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years.

§ 255-39. **LIMITS TO EXEMPTION**.
No applicant who is entitled to an exemption under this article and under one or more subdivisions of Connecticut General Statutes § 12-81(19), (22), (23), (25) and (26) and (83) shall receive more than one exemption. No applicant shall receive any exemption to which such applicant is entitled under this article until such applicant has complied with Connecticut General Statutes § 12-95 and has submitted proof of the determination by the United States Department of Veterans Affairs to the Tax Assessor. If there is no change to an applicant's determination, such proof shall not be required for any assessment year following that for which the exemption under this article is granted initially. If the United States Department of Veterans Affairs modifies a determination to other than a service-connected total disability based on individual unemployability, such modification shall be deemed a waiver of the right to the exemption under this article. Any applicant whose disability determination was modified to other than a service-connected total disability based on individual unemployability may seek the exemption under Connecticut General Statutes § 12-81(20) or (83).

§ 255-40. **WHEN EFFECTIVE**.
This article shall take effect and be applicable to taxes owed as of the assessment year commencing October 1, 2025.

Motion carried.

Motion was made and seconded to adjourn the meeting. Motion carried.

Meeting was adjourned at 7:03 pm

Attest,
Christine Gallagher, Town Clerk

Received for record December 11, 2025
By Christine Gallagher, Town Clerk