

PERIODS OF WARS AS PROVIDED IN §27-103 FOR DETERMINING PROPERTY TAX EXEMPTION ELIGIBILITY FOR ACTIVE DUTY SERVICE MEMBERS AND VETERANS UNDER §12-81(19)

The state-mandated veterans property tax exemption is available to state residents who are veterans of the U. S. Armed Forces (Army, Navy, Marine Corps, Coast Guard, and Air Force and any reserve component of these branches, including the Connecticut National Guard performing duty under Title 32 of federal law) and have served ninety or more cumulative days except, if the period of war lasted less than ninety days, "service in time of war" means service for the entire period of war, unless separated from service earlier because of a service-connected disability rated by the Veterans' Administration, during a period of war shown in Table 1.

Table 1: Service in a Time of War

| <i>Operation</i> | <i>Date</i> | <i>Service Condition</i> |
|--|--|--|
| World War II | 12/07/1941-12/31/1947* | Active service during the war |
| Korean War | 06/27/1950-01/31/1955 | Active service during the war |
| Lebanon Conflict | 07/01/1958-11/01/1958 or 09/29/1982-03/30/1984 | Combat or combat-support role in Lebanon |
| Vietnam Era | 02/28/1961-07/01/1975 | Active service during the war |
| Grenada invasion | 10/25/1983-12/15/1983 | Combat or combat-support role in Grenada required |
| Operation Earnest Will (escort of Kuwaiti tankers flying U. S. flag in Persian Gulf) | 07/24/1987-08/01/1990 | Combat or combat-support role required in the operation |
| Panama invasion | 12/20/1989-01/31/1990 | 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.

Refer to §27-103

Additionally, World War II veterans of certain allied armed forces are also eligible if they (1) were a U. S. citizen at enlistment and received an honorable discharge or (2) have been a U. S. citizen for at least 10 years and participated in armed conflict with an enemy of the United States (CGS §§ 12-81(19) and 27-103).