

## CONNECTICUT GENERAL STATUTES

12-81 (53) **Motor vehicle of member of armed forces.** (a) One motor vehicle belonging to, leased to or held in trust for, any member of the United States armed forces, if such motor vehicle is garaged inside or outside the state;

(b) Any person claiming the exemption provided under this subdivision for any assessment year shall, not later than the thirty-first day of December next following the date on which property tax is due in such assessment year, file with the assessor or board of assessors, in the town in which such motor vehicle is registered, written application claiming such exemption on a form approved for such purpose by such assessor or board. Notwithstanding the provisions of this chapter, any person claiming the exemption under this subdivision for a leased motor vehicle shall be entitled to a refund of the tax paid with respect to such vehicle, whether such tax was paid by the lessee or by the lessor pursuant to the terms of the lease. Upon approving such person's exemption claim, the assessor shall certify the amount of refund to which the applicant is entitled and shall notify the tax collector of such amount. The tax collector shall refer such certification to the board of selectmen in a town or to the corresponding authority in any other municipality. Upon receipt of such certification, the selectmen or such other authority shall draw an order on the Treasurer in favor of such person for the amount of refund so certified. Failure to file such application as prescribed herein with respect to any assessment year shall constitute a waiver of the right to such exemption for such assessment year.

(53)(a) by adding provision re motor vehicle garaged inside the state, effective July 1, 2008; P.A. 08-174 amended Subdiv