

September 8, 2025

To: Assessors and Assessment Staff

From: Martin L. Heft, Undersecretary

RE: **Form D-2 – PERMANENTLY AND TOTALLY DISABLED VETERAN 100% SERVICE-CONNECTED  
DISABILITY RATING TAX EXEMPTION**

Pursuant to Section 12-93 of the Connecticut General Statutes as amended by Public Act 25-168 Section 235, the Office of Policy and Management prescribes an application to be used for assessment years commencing on and after October 1, 2025 for any person claiming exemption under subdivision (83) of Section 12-81.

Public Act 25-168 Section 235 is effective October 1, 2025 and applicable to assessment years commencing on or after October 1, 2025.

Form D-2 is posted at [Municipal Official and Taxpayer Forms](#) and attached for your use. It is available in both PDF and PDF-fillable versions.

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[AN ACT CONCERNING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2027, AND MAKING APPROPRIATIONS THEREFOR, AND PROVISIONS RELATED TO REVENUE AND OTHER ITEMS IMPLEMENTING THE STATE BUDGET.](#)

**Section 235: Section 12-93 new language – Effective October 1, 2025 and applicable to assessment years commencing on or after October 1, 2025**

In the case of any person claiming exemption under subdivision (83) of section 12-81, such claimant shall annually, not later than January first, submit such claim to the assessors for approval, on an application form prepared for such purpose by the Secretary of the Office of Policy and Management and to be used for assessment years commencing on and after October 1, 2025, which submission shall include (1) all documentation necessary to demonstrate that the resident described in subparagraph (A) of subdivision (83) of section 12-81 has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled based on a service-connected disability rating of one hundred per cent, and (2) an attestation that such claimant has not submitted, and will not submit, a claim for the exemption under subdivision (83) of section 12-81 in another town.