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Office of the Attorney General
State of Connecticut
November 3, 2014

Joseph T. Perkins
Acting Commissioner
287 West Street
Rocky Hill, Connecticut 06067

Dear Commissioner Perkins:

You have asked for this office's opinion as to whether Connecticut General Statutes § 12-81(20) requires an applicant to have served in the armed services during wartime in order to qualify for the property tax exemption created by that subsection. I conclude that § 12-81(20) does not require an applicant to have served in time of war because the text of § 12-81(20) states no such requirement.

Connecticut General Statutes § 12-81(20) states in relevant part:

Subject to the provisions hereinafter stated, property not exceeding three thousand dollars in amount shall be exempt from taxation, which property belongs to, or is held in trust for, any resident of this state who has served, or is serving, in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States and (1) has a disability rating by the Veterans' Administration of the United States amounting to ten per cent or more of total disability, provided such exemption shall be fifteen hundred dollars in any case in which such rating is between ten per cent and twenty-five per cent; two thousand dollars in any case in which such rating is more than twenty-five per cent but not more than fifty per cent; twenty-five hundred dollars in any case in which such rating is more than fifty per cent but not more than seventy-five per cent; and three thousand dollars in any case in which such person has attained sixty-five years of age or such rating is more than seventy-five per cent; or (2) is receiving a pension, annuity or compensation from the United States because of the loss in service of a leg or arm or that which is considered by the rules of the United States Pension Office or the Bureau of War Risk Insurance the equivalent of such loss.

"Our inquiry in any issue of statutory interpretation begins with the language of the statute at issue." *Town of Branford v. Santa Barbara*, 294 Conn. 803, 810 (2010). "When a statute's plain and unambiguous language indicates that the statute is intended to have ... [a broad] application, we will not supply an exception or limitation to that statute." *Potvin v. Lincoln Service & Equipment Co.*, 298 Conn. 620, 638(2010). Section 12-81(20) plainly and unambiguously states that an exemption applicant must only be "any resident of this state who has served, or is serving" in a branch of our armed forces. Section 12-81(20) states no requirement for wartime service and therefore I can only conclude that no such requirement was intended by the legislature.

Additionally, my conclusion is strengthened by comparing the language of §12-81(20) to that of § 12-81(19), which states, in relevant part:

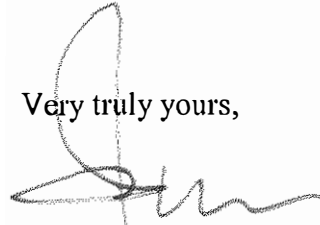
The following-described property shall be exempt from taxation:
(19) ... property to the amount of one thousand dollars belonging to, or held in trust for, any resident of this state who (a) is a veteran of the armed forces in service *in time of war*, ... (e) any member of the armed forces who was in service *in time of war* and is still in the service and by reason of continuous service has not as yet received a discharge, ... or (g) any person who is serving in the armed services *in time of war*;.... (Emphasis added).

"Where a statute, with reference to one subject contains a given provision, the omission of such provision from a similar statute concerning a related subject is significant to show that a different intention existed." *State v. Kevalis*, 313 Conn. 590, 603 (2014). The wording of § 12-81(19) demonstrates that the legislature knows how to express its intention that wartime service is required to receive a property tax exemption. The legislature's decision not to include similar language in § 12-81(20) is a clear indication that the legislature intended no such requirement in that section. *See Perry v. Perry*, 312 Conn. 600(2014) (internal citations omitted) (stating "it is a well settled principle of statutory construction that the legislature knows how to convey its intent expressly... or to use broader or limiting terms when it chooses to do so."). The legislature is, of course, free to include wartime service as a requirement for one tax exemption and to not include wartime service as a requirement for another tax exemption.

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For all the foregoing reasons, I conclude that Connecticut General Statutes § 12-81(20) does not require an applicant to have served in time of war.

Very truly yours,

A handwritten signature in black ink, appearing to read "G. Jepsen", written over a light gray rectangular background.

GEORGE C. JEPSEN
ATTORNEY GENERAL

G CJ: