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**Town of Plymouth**

**Plymouth Town Council**

**80 Main Street**

**Telephone: (860)585-4001**

**Terryville, Connecticut 06786**

*David Sekorski*  
TOWN CLERK

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**Public Hearing Minutes – April 14, 2026**

**Call to Order:** The public hearing was called to order at 6:06 PM on Tuesday, April 14, 2026, by Mayor David Sekorski.

**Attendance:** The following council members were present – TJ Zagurski, Joe Green, Ron Tiscia, Ray Engle, and Mayor Dave Sekorski. Sue Boilard was absent.

**Fire Exit Notification:** Mayor Sekorski provided fire exit instructions, directing attendees that exits were available directly to the back of the room on the left side, or to the right following exit signs through the police department entrance area.

**Pledge of Allegiance:** The Pledge of Allegiance was recited.

**Reading of Legal Notice:** Mayor Sekorski read the legal notice for the public hearing into the record. The notice stated that the Town of Plymouth was holding a public hearing at 6:00 PM on Tuesday, April 14, 2026, in the Community Room at Plymouth Town Hall, 80 Main Street, Terryville, Connecticut, to give citizens an opportunity to hear and make oral or written recommendations concerning proposed revisions to town ordinance pertaining to Public Act Number 24-46, an act establishing a property tax exemption for veterans who have service connected permanent and total disability rating.

Before proceeding to public comment, Mayor Sekorski invited Town Attorney William Hamzy to provide a summary of the ordinance under consideration and answer any questions. Attorney Hamzy explained that there were a couple of revisions made to the ordinance passed last year regarding the veterans' exemption. He provided background that the general assembly passed a bill in 2024 which exempted the primary residence of a totally disabled veteran from property taxes. In 2025, the legislature revised that exemption to make clear that up to 2 acres of a building lot are also exempt from real estate property taxes.

Attorney Hamzy noted that the ordinance passed last year did not make this clear, so the current revision attempts to clarify that as of the October 2024 grand list, in accordance with the statute passed by the legislature, a veteran who is 100 percent totally disabled has their primary residence exempt from local real estate taxes. As of the October 2025 grand list, up to 2 acres in addition to the veteran's primary residence is also included as part of that exemption. This ordinance seeks to bring the town into compliance with the changes made by the legislature in 2024 and 2025.

Attorney Hamzy also clarified that the exemption applies to surviving spouses. Mayor Sekorski sought clarification that while the previous ordinance included language about spouses, this revision was specifically about clarifying that the building lot exemption could go up to 2 acres. Attorney Hamzy confirmed this and explained the confusing timeline that if a veteran passed away between December 7, 1941, and October 1, 2024, and was 100 percent disabled, the surviving spouse gets this exemption. Mayor Sekorski noted this was previously referenced as applying to gold star families.

Councilor Joe Green asked for clarification about the timeline, noting that in 2024 it was just the house, and asking if someone who had paid taxes would now be refunded going back to 2024. Attorney Hamzy explained the grand list payment schedule, noting that for the 2024 grand list, the first tax payment is made in July 2025 and the second payment in January 2026. For the 2025 grand list, the first payment will be in July 2026 and the second payment in January 2027. He acknowledged this creates confusion because the exemption refers to the grand list date rather than when tax payments are made.

Mayor Sekorski invited members of the public to come to the podium to make comments about the ordinance, asking them to sign and state their name. No members of the public came forward to make comments. Mayor Sekorski made a second call for public comment, again receiving no response. He noted that this public hearing was specifically for this ordinance, and that the scheduled special town council meeting would start at 7 PM.

Seeing no public comment, Mayor Sekorski asked council members if they had any further questions. Hearing none, he called for a motion to adjourn the public hearing.

**Adjournment: Councilor TJ Zagurski moved to adjourn the public hearing. Second by Councilor Ron Tiscia. Motion carried unanimously.**

*Linda Konopaske*

Linda Konopaske  
Recording Secretary

Attachment: Veteran's Ordinance

**A PROPOSED ORDINANCE ENTITLED  
"Chapter 15, Article III, VETERAN'S EXEMPTIONS"**

**§ 15-46 Veteran's exemption.**  
[Ord. No. PLY-139, 9-27-1983; 1-3-2017]

(a) In accordance with the provisions of section 12-81f of the Connecticut General Statutes (CGS), an exemption from local property taxation in an amount not to exceed four thousand dollars (\$4,000.00) of assessed valuation is hereby granted to that veteran and to that veteran's surviving spouse who qualifies in accordance with the provisions of CGS section 12-81f commencing with the assessment date of October 1, 2016 and continuing on each assessment date thereafter.

(b) In accordance with the provisions of section 12-81h of the CGS, an exemption from property tax to be determined as a uniform percentage of the assessed value of any one motor vehicle owned by any veteran with a condition of disability enabling such veteran to qualify for the exemption from property tax currently allowed under subdivision (20), (21) or (83) of section 12-81, as amended by this act, provided such motor vehicle is specially equipped for purposes of adapting its use to the disability of such veteran and provided further no individual entitled to claim the exemption under this section and under subdivision (83) of section 12-81, as amended by this act, shall receive more than one exemption for a motor vehicle.

(c) Such exemptions shall be in addition to that provided by CGS section 12-81.

(d) All applications shall be made bi-annually between February 1 and September 30 and shall be renewable upon proof by such veteran or such veteran's spouse of eligibility in accordance with CGS section 12-81f.

**§ 15-47 Veteran's exemption. – Total and Permanent Disability**  
[4-14-2026]

(a) In accordance with the provisions of section 12-81(83) of the Connecticut General Statutes (CGS) as amended by Public Act 25-168, § 233, which authorizes municipalities to provide tax exemptions to veterans of the United States Army, Navy, Marine Corps, Air Force, Coast Guard, or Space Force, having a one hundred percent (100%) service-connected permanent and total disability, and the surviving spouses of such disabled veterans, an exemption from local property taxation is hereby granted to that veteran and to that veteran's surviving spouse who qualifies in accordance with the provisions of CGS section 12-95 commencing with the assessment date of October 1, 2024 and continuing on each assessment date thereafter.

(b) The following property is hereby exempted from municipal taxation for the assessment years commencing on or after October 1, 2025:

- A. A building lot of up to two (2) acres on which sits a dwelling owned by a veteran of the United States Army, Navy, Marine Corps, Air Force, Coast Guard, or Space Force, who is a resident of Connecticut, and has a one hundred percent (100%) service-connected permanent and total disability rating, as determined by the United States Department of Veterans Affairs.
- B. A building lot of up to two acres on which sits a dwelling owned by the surviving spouse, while such spouse remains an unmarried widow or widower, of any resident of Connecticut who:
  - (1) served in the United States Army, Navy, Marine Corps, Coast Guard, Air Force, or Space Force of the United States,
  - (2) had been determined by the United States Department of Veterans Affairs to be one hundred percent (100%) service-connected permanently and totally disabled at the time of his or her death, and

(3) died prior to October 1, 2024, but after December 7, 1941.

(b) Such exemption shall be in addition to that provided by CGS section 12-81f.

(c) Applications for the tax exemption authorized by this section shall be filed annually with the Assessor no later than October 31 following the assessment date with respect to which such exemption is claimed. Failure to file such an application as prescribed herein with respect to any assessment year shall constitute a waiver of the right to claim such exemption for that assessment year. Such applications must include proof of the individual's or deceased spouse's one hundred percent (100%) service-connected permanent and total disability rating from the United States Department of Veterans Affairs. If there is no change to such determination, such proof shall not be required for any assessment year following that for which the exemption was granted initially. If the United

States Department of Veterans Affairs modifies an individual's determination to other than permanently and totally disabled based on a service-connected disability rating of one hundred percent (100%), such modification shall be deemed a waiver of the right to the tax exemption.

Adopted by the Plymouth Town Council on April 14, 2026.

Recorded by Town Clerk on April 20, 2026.

Published in Republican-American on April 21, 2026.

Effective on May 12, 2026.

Certified by: Linda Konopaske  
Linda Konopaske, Town Clerk

Date: April 20, 2026