

1 H.564

2 Introduced by Representatives Hubert of Milton, Atkins of Winooski,  
3 Conquest of Newbury, Evans of Essex, Fagan of Rutland City,  
4 French of Randolph, Higley of Lowell, Komline of Dorset,  
5 McAllister of Highgate, McDonald of Berlin, Mitchell of  
6 Barnard, Morley of Barton, Savage of Swanton, Scheuermann  
7 of Stowe, Townsend of Randolph and Turner of Milton

8 Referred to Committee on

9 Date:

10 Subject: Taxation; education property tax; declaration of homestead

11 Statement of purpose: This bill proposes to allow the commissioner of taxes to  
12 provide for a refund of an incorrect property tax bill in limited circumstances.

13 An act relating to the homestead declaration

14 It is hereby enacted by the General Assembly of the State of Vermont:

15 Sec. 1. 32 V.S.A. § 5410(i) is amended to read:

16 (i) An owner filing a new or corrected declaration, or rescinding an  
17 erroneous declaration, after September 1 ~~shall not~~ may, in the commissioner's  
18 sole discretion, be entitled to a refund resulting from the correct property  
19 classification; and any additional property tax and interest which would result  
20 from the correct classification shall not be assessed as tax and interest, but

1 shall instead constitute an additional penalty, to be assessed and collected in  
2 the same manner as penalties under subsection (g) of this section. Any change  
3 in property classification under this subsection shall not be entered on the  
4 grand list.

5 Sec. 2. EFFECTIVE DATE

6 This act shall take effect upon passage and shall apply to homestead  
7 declarations made on or after January 1, 2010.