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H.773

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Introduced by Committee on General, Housing and Military Affairs

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Date:

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Subject: Taxation; veterans' property tax exemption

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Statement of purpose: This bill proposes to amend the definition of "veteran"

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for the purposes of the veterans' property tax exemption.

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An act relating to veterans' tax exemption

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

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Sec. 1. 32 V.S.A. § 3802 is amended to read:

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§ 3802. PROPERTY TAX

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The following property shall be exempt from taxation:

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(11)(A) Real and personal property to the extent of \$10,000.00 of appraisal

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value, except any part used for business or rental, occupied as the established

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residence of and owned in fee simple by a veteran of any war or a veteran who

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~~has received an American Expeditionary Medal~~, his or her spouse, widow,

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widower or child, or jointly by any combination of them, if one or more of

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them are receiving disability compensation for at least 50 percent disability,

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death compensation, dependence and indemnity compensation, or pension for

1 disability paid through any military department or the veterans administration
2 if, before May 1 of each year, there is filed with the office of veterans affairs:

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4 Sec. 2. EFFECTIVE DATE AND APPLICATION

5 This section and Sec. 1 shall take effect on passage. Sec. 1 shall apply to
6 claims for exemptions made after January 1, 2012.