

1 H.390

2 Introduced by Representatives O'Donnell of Vernon, Adams of Hartland,
3 Baker of West Rutland, Branagan of Georgia, Canfield of Fair
4 Haven, Clark of Vergennes, Condon of Colchester, Consejo of
5 Sheldon, Donaghy of Poultney, Edwards of Brattleboro, Evans
6 of Essex, Flory of Pittsford, Johnson of Canaan, Krawczyk of
7 Bennington, Martin of Wolcott, McAllister of Highgate,
8 McNeil of Rutland Town, Morrissey of Bennington and Savage
9 of Swanton

10 Referred to Committee on

11 Date:

12 Subject: Taxation; exemptions; property tax

13 Statement of purpose: This bill proposes to give the surviving spouse of a
14 service member killed in action after September 11, 2001 a lifetime exemption
15 from the homestead education property tax.

16 An act relating to property tax exemption for surviving spouses of service
17 members killed in action

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

2 Sec. 1. 32 V.S.A. § 3802(17) is added to read:

3 (17)(A) Real property, except any part used for business or rental,
4 occupied as the established residence of and owned in fee simple by an
5 unremarried surviving spouse of any member of the military killed in action
6 after September 11, 2001 if, before May 1 of the first year for which the
7 exemption is sought, there is filed with the listers:

8 (i) a written application therefor; and

9 (ii) a written statement from the military department or the
10 veterans administration providing evidence that the applicant is the surviving
11 spouse of a service member killed in action after September 11, 2001. The
12 exemption shall remain on the grand list until title to the property is
13 transferred.

14 (B) The exemption shall remain on the grand list until title to the
15 property is transferred.