

1 H.468
2 Introduced by Representatives Moran of Wardsboro and Wright of Burlington
3 Referred to Committee on
4 Date:
5 Subject: Taxation; education property tax; homestead declaration
6 Statement of purpose of bill as introduced: This bill proposes to make it easier
7 for taxpayers who have misfiled a homestead declaration to seek relief from
8 the Department of Taxes.

9 An act relating to making it easier for taxpayers who misfile a homestead
10 declaration to seek relief from the Department of Taxes

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

12 Sec. 1. 32 V.S.A. § 3206(b) is amended to read:

13 (b) For purposes of this section, “extraordinary relief” means a remedy that
14 is within the power of the ~~commissioner~~ Commissioner to grant under this
15 title, a remedy that compensates for the result of inaccurate classification of
16 property as homestead or nonresidential pursuant to section 5410 of this title
17 ~~through no fault of the taxpayer~~, or a remedy that makes changes to a
18 taxpayer’s property tax adjustment or renter rebate claim necessary to remedy
19 the problem identified by the taxpayer advocate.

1 Sec. 2. EFFECTIVE DATE

2 This act shall take effect on July 1, 2013.