

H.818

Introduced by Representatives Goodwin of Weston, Burditt of West Rutland,  
Canfield of Fair Haven, Juskiewicz of Cambridge, Mitchell of  
Fairfax, and Shaw of Pittsford

Referred to Committee on

Date:

Subject: Property tax; deferral for owners over 65 years of age

Statement of purpose of bill as introduced: This bill proposes to allow persons  
over 65 years of age to defer payment of property taxes until death.

An act relating to deferral of property tax for persons over 65 years of age

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

Sec. 1. 32 V.S.A. § 6066b is added to read:

§ 6066b. ALTERNATIVE HOMESTEAD PROPERTY TAX RELIEF FOR  
PERSONS OVER 65 YEARS OF AGE

(a) A claimant qualified under this section may, in lieu of any other benefit  
under this chapter, be entitled to a deferral of education property taxes on the  
homestead. The qualified claimant shall receive a deferral certificate for  
presentation to the town clerk, and the town shall accept the certificate as  
payment of education property taxes on the homestead in full. Deferral shall  
constitute a lien on the property. At the date of death of the claimant or his or

1 her surviving spouse, whichever occurs later, all deferred taxes plus accrued  
2 interest at the annual rates established in section 3108 of this title shall be due  
3 and payable; and the claim against the estate for these funds shall take priority  
4 over any other claim against the estate.

5 (b) A claimant is qualified to elect deferral under this section if he or she is  
6 at least 65 years of age as of December 31 prior to the tax year for which the  
7 election is made and is not delinquent on any property taxes at the time of the  
8 election.

9 Sec. 2. EFFECTIVE DATE

10 This act shall take effect on January 1, 2015.