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H.169

Introduced by Representatives Till of Jericho, Brumsted of Shelburne, Christie of Hartford, Connor of Fairfield, Dunn of Essex, Jickling of Brookfield, Joseph of North Hero, Parent of St. Albans Town, Sibia of Dover, Smith of Derby, Tate of Mendon, Troiano of Stannard, Willhoit of St. Johnsbury, and Yacovone of Morristown

Referred to Committee on

Date:

Subject: Taxation; property taxes; exemption; veterans

Statement of purpose of bill as introduced: This bill proposes to allow towns to vote for a \$10,000.00 reduction in assessed property value for all veterans within the town.

An act relating to creating a property tax exemption for all veterans

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

Sec. 1. 32 V.S.A. § 3802(11) is amended to read:

(11)(A) Real and personal property to the extent of \$10,000.00 of appraisal value, except any part used for business or rental, occupied as the established residence of and owned in fee simple by a veteran, his or her spouse, widow, widower, or child, or jointly by any combination of them, if

1 one or more of them are receiving disability compensation for at least
2 50 percent disability, death compensation, dependence and indemnity
3 compensation, or pension for disability paid through any military department
4 or the Veterans Administration if, before May 1 of each year, there is filed
5 with the Office of Veterans Affairs:

6 (i) A written application therefor.

7 (ii) A written statement from the Military Department or the
8 Veterans Administration showing that the compensation or pension is being
9 paid. Only one exemption may be allowed on a property. Application for an
10 exemption under this section based upon permanent disability is only required
11 to be filed with the Office of Veterans Affairs before May 1 of the first year for
12 which the exemption is sought, and the exemption shall remain on the grand
13 list until title to the property is transferred.

14 (B) The terms used in this subdivision (11) shall have the same
15 definitions as in 38 U.S.C. § 101, except that:

16 (i) the definitions shall apply as if federal law recognized a civil
17 union or a civil marriage in the same manner as Vermont law;

18 (ii) such definitions shall not be construed to deny eligibility for
19 exemption in the case where such exemption is based on retirement for
20 disability and retirement pay is received from a federal agency other than the
21 Veterans Administration; and

1 (iii) the age and marital status limits in 38 U.S.C. § 101(4)(A)
2 shall not apply.

3 (C) An unremarried widow or widower of a previously qualified
4 veteran shall be entitled to the exemption provided in ~~this~~ subdivision (A) of
5 this subdivision (11) whether or not he or she is receiving government
6 compensation or pension. By majority vote of those present and voting at an
7 annual or special meeting warned for the purpose, a town may increase the
8 veterans' exemption under ~~this subsection~~ subdivision (A) of this subdivision
9 (11) to up to \$40,000.00 of appraisal value. Any increase in exemption shall
10 take effect for the taxable year for which it was voted, and shall remain in
11 effect for future taxable years until amended or repealed by a similar vote.

12 (D)(i) By majority vote of those present and voting at an annual or
13 special meeting warned for the purpose, a town may grant all veterans or all
14 members of the Vermont National Guard within the town an exemption of the
15 first \$10,000.00 in assessed value. Any exemption under this subdivision shall
16 take effect for the taxable year for which it was voted, and shall remain in
17 effect for future taxable years until amended or repealed by a similar vote.

18 (ii) Application for an exemption under this subdivision (D) shall
19 be filed with the Office of Veterans Affairs before May 1 of the first year for
20 which the exemption is sought, and the Office of Veterans Affairs shall notify
21 the town of the veteran status of the applicant. An application by a member of

1 the Vermont National Guard for an exemption under subdivision (D) shall be
2 filed with the Office of the Adjutant and Inspector General before May 1 of the
3 first year for which the exemption is sought, and the Office of the Adjutant and
4 Inspector General shall notify the town of whether the applicant is an active
5 member of the Vermont National Guard in good standing. Once granted, the
6 exemption shall remain on the grand list until title to the property is
7 transferred.

8 (iii) No exemption shall be granted for any veteran or National
9 Guard member receiving an exemption under subdivision (A) of this
10 subdivision (11) and under this section.

11 Sec. 2. EFFECTIVE DATE

12 This act shall take effect on July 1, 2017 and apply to property taxes
13 assessed for fiscal year 2019 and after.