

1 H.354

2 Introduced by Representatives Weed of Enosburgh, Chesnut-Tangerman of  
3 Middletown Springs, Cina of Burlington, and Potter of  
4 Clarendon

5 Referred to Committee on

6 Date:

7 Subject: Tax; property tax; exemptions; veterans

8 Statement of purpose of bill as introduced: This bill proposes to require  
9 veterans to file a homestead declaration in order for a town to approve an  
10 increased property tax exemption.

11 An act relating to veterans' property tax exemptions

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

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

14 § 3802. PROPERTY TAX

15 The following property shall be exempt from taxation:

16 \* \* \*

17 (11)(A) Real and personal property to the extent of \$10,000.00 of  
18 appraisal value, except any part used for business or rental, occupied as the  
19 ~~established residence of~~ declared homestead under section 5410 of this title  
20 and owned in fee simple by a veteran, his or her spouse, widow, widower, or

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

15 Sec. 2. EFFECTIVE DATE

16 This act shall take effect on January 1, 2018 and shall apply to grand lists  
17 lodged for fiscal year 2019 and after.