1	H.227
2	Introduced by Representatives Sibilia of Dover, Batchelor of Derby, Burditt of
3	West Rutland, Canfield of Fair Haven, Chase of Colchester,
4	Cupoli of Rutland City, Fagan of Rutland City, Higley of
5	Lowell, Page of Newport City, Potter of Clarendon, Smith of
6	Derby, Smith of New Haven, and Troiano of Stannard
7	Referred to Committee on
8	Date:
9	Subject: Taxation; property taxes; exemption; veterans
10	Statement of purpose of bill as introduced: This bill proposes to expand the
11	existing property tax exemption for disabled veterans to all veterans.
10	
12	An act relating to a property tax exemption for veterans
13	It is hereby enacted by the General Assembly of the State of Vermont:
14	Sec. 1. 32 V.S.A. § 3802 is amended to read:
15	§ 3802. PROPERTY TAX
16	The following property shall be exempt from taxation:
17	* * *
18	(11)(A) Real and personal property to the extent of \$10,000.00 of
19	appraisal value, except any part used for business or rental, occupied as the
20	established residence of and owned in fee simple by a veteran, his or her
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1	spouse, or child, or jointly by any combination of them, if one or more of them
2	are 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	(B) The terms used in this subdivision shall have the same definitions
15	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 whether
5	or not he or she is receiving government compensation or pension. By
6	majority vote of those present and voting at an annual or special meeting
7	warned for the purpose, a town may increase the veterans' exemption under
8	this subsection to up to \$40,000.00 of appraisal value. Any increase in
9	exemption shall take effect for the taxable year for which it was voted, and
10	shall remain in effect for future taxable years until amended or repealed by a
11	similar vote.
12	* * *
13	Sec. 2. EFFECTIVE DATE
14	This act shall take effect on January 1, 2020 and apply to grand lists lodged
15	after that date.