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H.227

Introduced by Representatives Sibia of Dover, Batchelor of Derby, Burditt of  
West Rutland, Canfield of Fair Haven, Chase of Colchester,  
Cupoli of Rutland City, Fagan of Rutland City, Higley of  
Lowell, Page of Newport City, Potter of Clarendon, Smith of  
Derby, Smith of New Haven, and Troiano of Stannard

Referred to Committee on

Date:

Subject: Taxation; property taxes; exemption; veterans

Statement of purpose of bill as introduced: This bill proposes to expand the  
existing property tax exemption for disabled veterans to all veterans.

An act relating to a property tax exemption for veterans

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

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

§ 3802. PROPERTY TAX

The following property shall be exempt from taxation:

\* \* \*

(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

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

