

1 Sec. **X**. 32 V.S.A. § 6066a(f)(1) is amended to read:

2 (f)(1) For taxpayers and amounts stated in the notice to towns on or before  
3 July 1, municipalities shall create and send to taxpayers a homestead property  
4 tax bill, instead of the bill required under subdivision 5402(b)(1) of this title,  
5 providing the total amount allocated to payment of homestead education  
6 property tax liabilities and notice of the balance due. Nothing in this  
7 subdivision, however, shall be interpreted as altering the requirement under  
8 subdivision 5402(b)(2) of this title that the statewide education homestead tax  
9 be billed in a manner that is stated clearly and separately from any other tax.

10 Municipalities shall apply the amount allocated under this chapter to current  
11 year property taxes in equal amounts to each of the taxpayers' property tax  
12 installments that include education taxes. Notwithstanding section 4772 of this  
13 title, if a town issues a corrected bill as a result of the notice sent by the  
14 Commissioner under subsection (a) of this section, issuance of the corrected  
15 new bill does not extend the time for payment of the original bill nor relieve  
16 the taxpayer of any interest or penalties associated with the original bill. If the  
17 corrected bill is less than the original bill, and there are also no unpaid current  
18 year taxes, interest, or penalties, and no past year delinquent taxes or penalties  
19 and interest charges, any overpayment shall be reflected on the corrected tax  
20 bill and refunded to the taxpayer.

21 Sec. **X**. 32 V.S.A. § 5252 is amended to read:

\* \* \*

When an appeal to the Director is not withdrawn or forwarded by the Director to Superior Court pursuant to subsection 4461(a) of this title, the Director shall refer the appeal in writing to a person not employed by the Director, appointed by the Director as hearing officer. The Director shall have

1 the right to remove a hearing officer for inefficiency, malfeasance in office, or  
2 other cause. In like manner, the Director shall appoint a hearing officer to fill  
3 any vacancy created by resignation, removal, or other cause. Before entering  
4 into their duties, persons appointed as hearing officers shall take and subscribe  
5 the oath of the office prescribed in the Constitution, which oath shall be filed  
6 with the Director. The ~~Director~~ Commissioner of Taxes shall pay each hearing  
7 officer ~~a sum not to exceed \$150.00 per diem for each day wherein hearings~~  
8 ~~are held~~ \$38.00 per hour plus a cost-of-living adjustment in an amount equal to  
9 any adjustment approved for exempt employees by the Secretary of  
10 Administration, together with reasonable expenses as the ~~Director~~  
11 Commissioner may determine. A hearing officer may subpoena witnesses,  
12 records, and documents in the manner provided by law for serving subpoenas  
13 in civil actions and may administer oaths to witnesses.

14 Sec. **X**. 32 V.S.A. § 5402(c)(2) is amended to read:

15 (2) The Secretary of Education shall determine each municipality's net  
16 nonhomestead education tax payment and its net homestead education tax  
17 payment to the State based on grand list information received by the Secretary  
18 not later than the March 15 prior to the June 1 net payment. Payment shall be  
19 accompanied by a return prescribed by the Secretary of Education. Each  
20 municipality may retain 0.225 of one percent of the total education tax  
21 collected, only upon timely remittance of net payment to the State Treasurer or

1 to the applicable school district or districts. ~~Each municipality may also retain~~  
2 ~~\$15.00 for each late property tax credit claim filed after April 15 and before~~  
3 ~~September 2, as notified by the Department of Taxes, for the cost of issuing a~~  
4 ~~new property tax bill.~~