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:

1	§ 5252. LEVY AND NOTICE OF SALE; SECURING PROPERTY
2	(a) When the collector of taxes of a town or of a municipality within it has
3	for collection a tax assessed against real estate in the town and the taxpayer
4	owes a minimum of \$1,500.00 and is delinquent for a period longer than one
5	year, the collector may extend a warrant on such land. However, no warrant
6	shall be extended until a delinquent taxpayer is given an opportunity to enter a
7	written reasonable repayment plan pursuant to subsection (c) of this section. If
8	a collector receives notice from a mobile home park owner pursuant to 10
9	V.S.A. § 6248(b), the collector shall, within 15 days after the notice,
10	commence tax sale proceedings to hold a tax sale within 60 days after the
11	notice. If the collector fails to initiate such proceedings, the town may initiate
12	tax sale proceedings only after complying with 10 V.S.A. § 6249(f). If the tax
13	collector extends the warrant, the collector shall:
14	* * *
15	Sec. X. 32 V.S.A. § 4465 is amended to read:
16	§ 4465. APPOINTMENT OF PROPERTY VALUATION HEARING
17	OFFICER; OATH; PAY
18	When an appeal to the Director is not withdrawn or forwarded by the
19	Director to Superior Court pursuant to subsection 4461(a) of this title, the
20	Director shall refer the appeal in writing to a person not employed by the
21	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

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- 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.