

**No. 111. An act relating to veterans' tax exemption.**

(H.773)

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 ~~of any war or a veteran who has received an American Expeditionary Medal~~, his or her spouse, widow, widower or child, or jointly by any combination of them, if one or more of them are receiving disability compensation for at least 50 percent disability, death compensation, dependence and indemnity compensation, or pension for disability paid through any military department or the veterans administration if, before May 1 of each year, there is filed with the office of veterans affairs:

\* \* \*

Sec. 2. EFFECTIVE DATE AND APPLICATION

This section and Sec. 1 shall take effect on passage. Sec. 1 shall apply to claims for exemptions made after January 1, 2012.

Approved: May 8, 2012