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H.67

Introduced by Representatives Lewis of Derby and South of St. Johnsbury

Referred to Committee on

Date:

Subject: Taxation; property taxation

Statement of purpose: This bill proposes to clarify that the use of land as a recreational trail shall not be the determinative factor in appraising such land at a higher value than land not so used.

An act relating to the appraisal of land with recreational trails

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

Sec. 1. 32 V.S.A. § 3607b is added to read:

§ 3607b. RECREATIONAL TRAILS

(a) As used in this section, “recreational trail” shall mean:

(1) a trail recognized by the agency of natural resources as part of the Vermont trails system under 10 V.S.A. § 443;

(2) a snowmobile trail maintained under the statewide snowmobile program as provided in chapter 29 of Title 23; or

(3) an all-terrain vehicle trail maintained by the Vermont All-Terrain Vehicle Sportsman’s Association, Inc.

1 (b) When an owner has allowed the use of a portion of his or her land as a
2 recreational trail, the use shall not be the determinative factor in appraising the
3 land, and the portion of land used as a recreational trail shall continue to be
4 appraised at the same valuation as similar land not so used.

5 Sec. 2. EFFECTIVE DATE

6 This act shall apply to all grand lists prepared for April 1, 2012 and after.