

1 H.636

2 Introduced by Representatives Johnson of Canaan and Peaslee of Guildhall

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property tax; appeal; costs

6 Statement of purpose: This bill proposes to reimburse towns in the Northeast
7 Kingdom for expenses incurred from appeals resulting from the department of
8 taxes' recent current use decision.

9 An act relating to reimbursements for towns affected by a recent current use
10 decision

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

12 Sec. 1. REIMBURSEMENT FOR COSTS ASSOCIATED WITH THE
13 PLUM CREEK DECISION

14 Notwithstanding any other provision of law, any town that has incurred
15 costs related to appeals under 32 V.S.A. § 4461 challenging appraisals on land
16 that had been removed from the use value appraisal program due to the
17 decision of the director of the division of property valuation and review dated
18 March 31, 2011, number CU 11-1, shall be reimbursed for such reasonable
19 costs from the general fund. Any eligible towns shall apply for reimbursement
20 to the commissioner of taxes, who shall ensure that such costs are reasonable

1 and related only to appeals affected by the decision of the director of property
2 valuation and review. If an appeal is related to land affected by the director's
3 decision and land not affected by the director's decision, the commissioner
4 shall allocated the costs proportionally.

5 Sec. 2. EFFECTIVE DATE

6 This act shall take effect on July 1, 2012, but shall apply to eligible costs
7 incurred prior to the effective date as well as eligible costs incurred after the
8 effective date.