

1 H.87

2 Introduced by Representatives Wilson of Manchester, Browning of Arlington,  
3 Evans of Essex, Jerman of Essex, Macaig of Williston, Myers  
4 of Essex, and Waite-Simpson of Essex

5 Referred to Committee on

6 Date:

7 Subject: Taxation; appeals; costs

8 Statement of purpose of bill as introduced: This bill proposes to prorate  
9 between the municipality and the education fund the cost of a property tax  
10 appeal beyond a town's board of civil authority.

11 An act relating to prorating the cost of property tax appeals

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

13 Sec. 1. 32 V.S.A. § 4461(e) is added to read:

14 (e) Notwithstanding 16 V.S.A. § 4025, any costs, attorney's fees, or  
15 property tax liability incurred by a municipality in the defense of an appeal  
16 taken from the board of civil authority shall be prorated between the Education  
17 Fund and the municipality according to the percent of the tax rate between the  
18 education tax rate and the municipal tax rate to the total tax rate for the tax  
19 year or years for which the appeal applies.

1       Sec. 2. EFFECTIVE DATE

2       This act shall take effect on July 1, 2013.