

1 S.246

2 Introduced by Senator Kitchel

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property taxes; exemptions

6 Statement of purpose of bill as introduced: This bill proposes to limit the
7 exemption for municipally owned lakeshore land in another town to the
8 statewide education tax only, while allowing the town to vote to exempt the
9 land from municipal taxes.

10 An act relating to the exemption for municipally owned lakeshore land in
11 another town

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

13 Sec. 1. REPEAL

14 32 V.S.A. § 3802(18) is repealed.

15 Sec. 2. 32 V.S.A. § 3839 is added to read:

16 § 3839. MUNICIPALLY OWNED LAKESHORE PROPERTY

17 (a) Notwithstanding section 3659 of this title, a town may vote to exempt
18 from its municipal taxes, in whole or in part, any parcel of land, but not
19 buildings, that provides public access to public waters, as defined in 10 V.S.A.
20 § 1422(6), and that is also:

1 (1) owned by the Town of Hardwick, and located in Greensboro,
2 Vermont; or

3 (2) owned by the Town of Thetford, and located in Fairlee and West
4 Fairlee, Vermont.

5 (b) An exemption voted by a town under subsection (a) of this section shall
6 be for up to ten years. Upon the expiration of the exemption, a town may vote
7 additional periods of exemption not exceeding five years each.

8 Sec. 3. 32 V.S.A. § 5401(10)(K) is added to read:

9 (K) Any parcel of land, but not buildings, that provides public access to
10 public waters, as defined in 10 V.S.A. § 1422(6), and that is also:

11 (i) owned by the Town of Hardwick, and located in Greensboro,
12 Vermont; or

13 (ii) owned by the Town of Thetford, and located in Fairlee and West
14 Fairlee, Vermont.

15 Sec. 4. EFFECTIVE DATES

16 (a) Notwithstanding 1 V.S.A. § 214, this section and Sec. 1 (repeal) shall
17 apply retroactively to January 1, 2014.

18 (b) Secs. 2 (town voted exemption) and 3 (education property tax
19 exemption) shall take effect on January 1, 2015 and apply to property
20 appearing on grand lists lodged in 2015 and after.