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H.119

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Introduced by Representatives Waite-Simpson of Essex and Jerman of Essex

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Referred to Committee on

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Date:

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Subject: Taxation; property taxes; exemptions; public, pious, charitable

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property

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Statement of purpose of bill as introduced: This bill proposes to clarify the

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scope of the pious property exemption from state and local property taxes.

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An act relating to the scope of the pious property exemption from state and

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local property taxes

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

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Sec. 1. 32 V.S.A. § 3832(2) is amended to read:

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(2) Real estate owned or kept by a religious society other than a church

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edifice, a parsonage adjacent to the church edifice or located in the same town

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as the church edifice, the outbuildings of the church edifice or parsonage, a

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building used as a convent, school, orphanage, home or hospital, land adjacent

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to any of the buildings named in this subsection, kept and used as a parking lot

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not used to produce income, lawn, playground or garden and the so-called

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glebe lands.

1       Sec. 2. EFFECTIVE DATE

2             This act shall take effect on January 1, 2014 and apply to grand lists filed  
3             after that date.