

* * * Public, Pious, and Charitable Properties * * *

Sec. X. 32 V.S.A. § 3802(4) is amended to read:

(4) Real and personal estate granted, sequestered or used for public, pious or charitable uses; ~~real property owned by churches or church societies or conferences and used as parsonages and personal property therein used by ministers engaged in full time work in the care of the churches of their fellowship within the state~~ real and personal property owned by churches, synagogues, religious societies, or religious conferences and used as a house of worship, parsonage, convent, center for religious education, administrative office, home provided without regard to any ability to pay, or school; real and personal estate set apart for library uses and used by the public and private circulating libraries, open to the public and not used for profit; lands leased by towns or town school districts for educational purposes; and lands owned or leased by colleges, academies or other public schools or leased by towns for the support of the gospel; and lands and buildings owned and used by towns for the support of the poor therein; but private buildings on such lands shall be set in the list to the owners thereof, and shall not be exempt. The exemption of lands owned or leased by colleges, academies or other public schools, shall not apply to lands or buildings rented for general commercial purposes, nor to farming or timber lands owned or leased thereby; but this provision shall not affect the exemption of so-called school or college lands, sequestered to such use prior to January 28, 1911.

Sec. X. 32 V.S.A. § 3832 is amended to read:

§ 3832. PUBLIC, PIOUS AND CHARITABLE USES

The exemption from taxation of real and personal estate granted, sequestered or used for public, pious or charitable uses shall not be construed as exempting:

(1) Real and personal property held in trust for a municipal corporation by virtue of a trust which takes effect after passage of this act when the property is located outside the town where the said municipal corporation has its principal place of business, unless the town or municipality in which the property is located so votes at any regular or special meeting duly warned therefor.

(2) ~~Real estate owned or kept by a religious society other than a church edifice, a parsonage, the outbuildings of the church edifice or parsonage, a building used as a convent, school, orphanage, home or hospital, land adjacent to any of the buildings named in this subsection, kept and used as a parking lot not used to produce income, lawn, playground or garden and the so-called glebe lands~~ real and personal property owned by churches, synagogues, religious societies, or religious conferences and used as a house of worship, parsonage, convent, center for religious education, administrative office, home provided without regard to any ability to pay, or school; related outbuildings; land not used to produce income adjacent to any of these buildings and kept and used as a parking lot, lawn, playground, or garden, or any glebe lands sequestered as tax-exempt;

(3) Property of railroad corporations.

(4) A municipal electric light plant when located outside the town wherein the municipality owning it is situated.

(5) Real and personal property held by the state and located in any town other than that in which the institution of which it forms a part is located.

(6) Real and personal property owned or kept by an orphanage, home or hospital including diagnostic and treatment center not used for the purpose of such institution but leased to others for income or profit, whether or not the institution is conducted by or connected with a religious society unless the town or municipality in which the property is located so votes at any regular or special meeting duly warned therefor.

(7) Real and personal property of an organization when the property is used primarily for health or recreational purposes, unless the town or municipality in which the property is located so votes at any regular or special meeting duly warned therefor.