

1 S.291

2 Introduced by Senators Rodgers and Starr

3 Referred to Committee on Government Operations

4 Date: January 3, 2018

5 Subject: Taxation and finance; assessment and collection of taxes; assessment  
6 and collection in unified towns and gores of Essex County

7 Statement of purpose of bill as introduced: This bill proposes to:

8 (1) allow the unified towns and gores of Essex County to call a meeting  
9 on the second Saturday in September to present the proposed budget and  
10 tax rate;

11 (2) allow the Board of Governors of the unified towns and gores of  
12 Essex County to appoint appraisers from Essex County who are not residents  
13 of the gores; and

14 (3) repeal sections of Title 32 relating to the daily salary of appraisers  
15 and supervisors in unorganized towns and gores and appraisers in the unified  
16 towns and gores of Essex County.

17 An act relating to the annual town meeting of the unified towns and gores  
18 of Essex County ~~and to the appraisers and supervisors of all unorganized~~  
19 ~~towns and gores.~~

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

1 Sec. 1. 24 V.S.A. § 1351b is amended to read:

2 § 1351b. FUNCTIONS AND DUTIES OF BOARD OF GOVERNORS

3 (a) The Board of Governors shall hire, direct, or fire one or more  
4 supervisors for the gores who shall reside in Essex County, and who shall not  
5 be a current member of the Board of Governors. The Board of Governors  
6 shall oversee the ~~supervisor~~ Supervisor or supervisors in the execution of the  
7 Supervisor's functions and duties.

8 (b) The Board of Governors shall appoint the appraisers. Each of the  
9 appraisers shall be a resident of ~~the gores~~ Essex County.

10 \* \* \*

11 Sec. 2. 32 V.S.A. § 4981 is amended to read:

12 § 4981. ASSESSMENT OF TAX

13 (a) A tax determined pursuant to this section is hereby annually assessed  
14 upon the grand list of the unified towns and gores in Essex County.

15 (b) Annually, the Board of Governors of the unified towns and gores in  
16 Essex County shall prepare a proposed municipal services budget and establish  
17 a proposed tax rate for the unified towns and gores in Essex County for the  
18 ensuing year. Annually, on the second Saturday in ~~August~~ September, the  
19 Board of Governors shall call a meeting of the residents and property owners  
20 of the unified towns and gores in Essex County for the purpose of presenting  
21 the proposed budget and tax rate based upon the current grand list.

22 (c) Notice of the meeting and a copy of the proposed budget shall be sent

1 by first class mail to all residents and property owners of the unified towns and  
2 gores at their last known address at least 30 days before the meeting. The  
3 meeting shall be held in Essex County. The notice shall include the itemized  
4 proposed budget and the proposed tax rate.

5 (d) Annually, on or before September 30, the Board of Governors shall  
6 adopt a budget and tax rate, and notify the residents and property owners of  
7 the unified towns and gores, the Supervisor, and the appraisers.

8 Sec. 3. 32 V.S.A. § 4984 is amended to read:

9 § 4984. COUNTY TAX TRANSMITTED TO SUPERVISOR

10 When a county tax is assessed in Essex County, the County Treasurer shall  
11 transmit to the Supervisor for the unified towns and gores within Essex County  
12 a certified statement of the amount of such tax based on the grand list of such  
13 unified towns and gores as shown by the list filed annually under the  
14 provisions of section 4303 4301 of this title. The Supervisor shall thereupon  
15 issue his or her warrant in favor of Essex County for the amount of such tax  
16 out of the funds received by him or her from the tax levied under the  
17 provisions of section 4981 of this title.

18 ~~Sec. 4. REPEALS~~

19 ~~The following sections in Title 32 are repealed:~~

20 ~~(1) § 1227 (appraisers for unorganized towns and gores).~~

21 ~~(2) § 1228 (appraisers for unified towns and gores of Essex County).~~

22 ~~(3) § 1229 (supervisors for unorganized towns and gores).~~

*Sec. 4. REPEAL*

*32 V.S.A. § 1228 (appraisers for unified towns and gores of Essex County) is repealed.*

1 Sec. 5. EFFECTIVE DATE

2 This act shall take effect on passage.