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H.141

Introduced by Representatives Masland of Thetford, Briglin of Thetford,
Toleno of Brattleboro, and Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Property taxes; current use; appurtenant dwelling units

Statement of purpose of bill as introduced: This bill proposes to allow for one
appurtenant or accessory dwelling unit to be considered part of the primary
dwelling under the use value appraisal program.

An act relating to appurtenant dwelling units under the use value appraisal
program

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

Sec. 1. 32 V.S.A. § 3752 is amended to read:

§ 3752. DEFINITIONS

As used in this subchapter:

* * *

(5) “Development” means, for the purposes of determining whether a
land use change tax is to be assessed under section 3757 of this chapter, the
construction of any building, road, or other structure, or any mining,
excavation, or landfill activity. “Development” also means the subdivision of

1 a parcel of land into two or more parcels, regardless of whether a change in use
2 actually occurs, where one or more of the resulting parcels contains less than
3 25 acres each; but if subdivision is solely the result of a transfer to one or more
4 of a spouse, parent, grandparent, child, grandchild, niece, nephew, or sibling of
5 the transferor, or to the surviving spouse of any of the foregoing, then
6 “development” shall not apply to any portion of the newly created parcel or
7 parcels which qualifies for enrollment and for which, within 30 days following
8 the transfer, each transferee or transferor applies for reenrollment in the use
9 value appraisal program. “Development” also means the cutting of timber on
10 property appraised under this chapter at use value in a manner contrary to a
11 forest or conservation management plan as provided for in subsection 3755(b)
12 of this title during the remaining term of the plan, or contrary to the minimum
13 acceptable standards for forest management if the plan has expired; or a
14 change in the parcel or use of the parcel in violation of the conservation
15 management standards established by the Commissioner of Forests, Parks and
16 Recreation. “Development” also means notification of the Director by the
17 Secretary of Agriculture, Food and Markets under section 3756 of this title that
18 the owner or operator of agricultural land or a farm building is violating the
19 water quality requirements of 6 V.S.A. chapter 215 or is failing to comply with
20 the terms of an order issued under 6 V.S.A. chapter 215, subchapter 10. The
21 term “development” shall not include the construction, reconstruction,

1 structural alteration, relocation, or enlargement of any building, road, or other
2 structure for farming, logging, forestry, or conservation purposes, but shall
3 include the subsequent commencement of a use of that building, road, or
4 structure for other than farming, logging, or forestry purposes. The term
5 “development” also shall not include the construction of an appurtenant or
6 accessory dwelling unit, regardless of location.

7 * * *

8 (8) “Housesite” means the two acres of land surrounding ~~any~~ a primary
9 house, mobile home, or dwelling, in addition to one appurtenant or accessory
10 dwelling unit, regardless of location.

11 * * *

12 Sec. 2. EFFECTIVE DATE

13 This act shall take effect on July 1, 2017.