

Comparison of Clean Water Fee Proposals

Impervious Surface Fee	Per Parcel Fee Plus Adjustments	Flat Per Parcel
Collected by Commissioner of Taxes	Collected by Municipalities	Collected by Commissioner of Taxes
<p>Sec. X. 32 V.S.A. chapter 245 is added to read:</p> <p style="text-align: center;">CHAPTER 245. IMPERVIOUS SURFACE ASSESSMENT</p> <p>§ 10501. DEFINITIONS</p> <p>As used in this chapter:</p> <p>(1) “Commercial property” means real property listed as commercial property by a municipality because the highest and best use of the real property is providing goods and services for sale. “Commercial property” includes retail stores, malls, motels, hotels, filling stations, restaurants, office buildings, bowling alleys, and golf courses. Commercial property does not mean industrial property.</p> <p>(2) “Commissioner” means the Commissioner of Taxes.</p> <p>(3) “Developed property” means any property that is altered from a natural state by construction of or installation of more than 500 square feet of impervious surface.</p> <p>(4) “Detached” means a building that sits on its own parcel and does not share two or more walls with another building.</p> <p>(5) “Equivalent residential unit” or “ERU” means the square footage that represents the median of the area of impervious surface for all single family residences in the State.</p> <p>(6) “Farming” means:</p> <p>(A) the cultivation or other use of land for growing food, fiber, Christmas trees, maple sap, or horticultural and orchard crops;</p>	<p>Sec. X. 32 V.S.A. chapter 245 is added to read:</p> <p style="text-align: center;">* * *</p> <p>§ 1352. DEFINITIONS</p> <p>As used in this subchapter:</p> <p>(1) “Authority” means the Vermont Clean Water Authority.</p> <p>(2) “Parcel” means all contiguous land in the same ownership, together with all improvements therein and shall include a parcel exempt from taxation under 32 V.S.A. § 3802.</p> <p style="text-align: center;">* * *</p> <p>§ 1356. CLEAN WATER ASSESSMENT</p> <p>(a) Assessment; administration. There is imposed an annual Clean Water Assessment on all parcels in the State. The Commissioner of Taxes shall administer and enforce the collection of the Clean Water Assessment under section 1358 of this title.</p> <p>(b) Assessment amount. The amount of the Clean Water Assessment shall be \$40.00 per parcel plus or minus any adjustment adopted by the General Assembly and assessed to the parcel based on the criteria or category of property adopted by the Vermont Clean Water Authority by rule under section 1357 of this title</p> <p>(c) Exemption. The Commissioner shall not collect the Clean Water Assessment from the owner of a parcel that:</p> <p>(1) is composed entirely of a railroad track right-of-way, provided that the Commissioner shall collect the Clean Water</p>	<p>Sec. X. 32 V.S.A. § 10502 is added to read:</p> <p>§ 10502. CLEAN WATER FUND PER PARCEL FEE</p> <p>(a) Per parcel fee.</p> <p>(1) An annual per parcel fee shall be assessed on every parcel in the State as follows:</p> <p>(A) For parcels of less than 25 acres, \$25.00;</p> <p>(B) For parcels of 25 acres or more, \$25.00 plus \$1.00 per acre over 25 acres, rounded up to the nearest whole acre.</p> <p>(2) The fees assessed under this subsection shall apply to a parcel exempt from taxation under 3802 of this title.</p> <p>(b) Exemption. The Commissioner shall not assess the fee established under subsection (a) of this section to property within the limits of a railroad track right-of-way, provided that the Commissioner shall assess the fee on parcels on which railroad stations, maintenance buildings, or other developed land used for railroad purposes is located.</p> <p>(c) Maximum fee. The maximum fee assessed under this section on any one person shall be ? per calendar year.</p> <p>(d) Assessment and collection of fee.</p> <p>(1) Beginning on July 1, 2015, the Clean Water Fund Per Parcel fee shall be assessed and collected as part of the tax bill issued under subsection 5402(b) of this title, provided that . The tax bill issued under subsection 5402(b) shall specifically list the fee assessed under this section as the “Clean Water Fund Per Parcel Fee,” and the fee shall be listed separately</p>

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<p>(B) the raising, feeding, or management of livestock, poultry, fish, or bees;</p> <p>(C) the operation of greenhouses;</p> <p>(D) the production of maple syrup;</p> <p>(E) the on-site storage, preparation, production, and sale of fuel or power from agricultural products principally produced on the farm; or</p> <p>(F) the raising, feeding, or management of four or more equines owned or boarded by the farmer, including training, showing, and providing instruction and lessons in riding, training, and the management of equines.</p> <p>(7) “Impervious surface” means those manmade surfaces, including paved and unpaved roads, parking areas, roofs, driveways, and walkways, from which precipitation runs off rather than infiltrates.</p> <p>(8) “Industrial property” means real property listed as industrial property by a municipality because the highest and best use of the property is the production of a product from raw materials, rather than a product or service simply being sold. Industrial property includes all property used by a utility for the provision of that regulated service, including a gas pipeline, water treatment plant, or electric generation facility, but not administrative offices of a utility.</p> <p>(9) “Parcel” means parcel as defined in section 4152 of this title.</p> <p>(10) “Residential property” means a detached single family home, a detached duplex, and a detached triplex.</p>	<p>Assessment for parcels on which railroad stations, maintenance buildings, or other developed land used for railroad purposes is located; or</p> <p>(2) the State lacks authority under State or federal law on which to impose the fee established by this section.</p> <p>(d) Calculation. In calculating the Clean Water Assessment, the Commissioner shall round the acreage of a parcel down to the nearest whole acre.</p> <p>§ 1357. RULEMAKING; PRIORITIES; ADJUSTMENTS; CREDIT</p> <p>(a) General authority. The Vermont Clean Water Authority may adopt rules in accordance with 3 V.S.A. chapter 25 for the purpose of administering the provisions of this subchapter, including rules governing application for and issuance of grants or awards to eligible persons.</p> <p>(b) Fee adjustment; criteria; parcel category. The Vermont Clean Water Authority shall adopt by rule criteria or categories of parcels for which the Authority annually shall recommend to the General Assembly adjustments to the base Clean Water Assessment. In adopting the criteria or categories, the Authority shall consider:</p> <p>(1) the size of the parcel;</p> <p>(2) the location of the parcel;</p> <p>(3) whether the parcel or use of the parcel contributes to an impairment of a water of the State or otherwise adversely affects water quality;</p> <p>(4) an assessment of the surface coverage of the parcel, including:</p> <p>(A) the amount of impervious surface on the parcel;</p>	<p>from the tax collected.</p> <p>(2) The treasurer of each municipality shall remit the collected Water Quality Per Parcel fee to the State Treasurer in two payments due on December 1 and June 1 of each year for deposit in the Clean Water Fund.</p> <p>(3) In case of insufficient payment of the per parcel fee by a taxpayer to a municipality, the municipality shall not be required to remit to the State the amount of full liability for all parcels within the municipality, provided that the municipality submits to the Commissioner of Taxes a list of those taxpayers who are in delinquent in the payment of the per parcel fee.</p> <p>(4) The Commissioner of Taxes may under subchapter 12 of chapter 151 of this title offset any delinquent per parcel fee assessed under this section against any refund owed the delinquent taxpayer, including, notwithstanding the monetary limit of section 5933(a) of this title, an amount of less than \$50.00.</p> <p>(5) The Department of Taxes shall specify the form or format for the remission of the collected per parcel fees.</p> <p>(e) Disposition. The Commissioner shall deposit all fees collected under this section in the Clean Water Fund, established under 10 V.S.A. § 1387, for the authorized uses of that Fund.</p>

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<p>§ 10502. IMPERVIOUS SURFACE ASSESSMENT; LIABILITY; COLLECTION</p> <p>(a) Establishment of impervious surface fee. The Department of Taxes shall assess per calendar year an impervious surface fee on every owner of developed property in the State, including property exempt from taxation under 3802 of this title.</p> <p>(b) Exemptions. The following property is exempt from the fee established under subsection (a):</p> <p>(1) property within the limits of a railroad track right-of-way, provided that property on which railroad stations, maintenance buildings, or other developed land used for railroad purposes is located shall not be exempt; and</p> <p>(2) a parcel of land used for farming.</p> <p>(c) Amount of impervious surface fee.</p> <p>(1) In the first year of the assessment, an owner of developed property shall pay:</p> <p>(A) \$70.00 per year for a single family residence.</p> <p>(B) \$35.00 per year for a detached duplex.</p> <p>(C) \$23.00 per year for a detached triplex.</p> <p>(D) \$120.00 per year for a commercial or industrial property.</p> <p>(E) § 100.00 per year for all other property subject to the fee.</p> <p>(2) In the second and all subsequent years of assessment, the Department shall assess property at \$70.00 times the number of ERUs allocated to the property.</p>	<p>(B) the amount of cropland on the parcel; or</p> <p>(C) the number of residential, commercial, or industrial structures on the parcel;</p> <p>(5) stormwater treatment practices or other water quality measures implemented on the parcel;</p> <p>(6) whether to provide credits or reduced charges for payment of a municipal stormwater utility fee or other similar water quality charge, provided that no Clean Water Assessment for a parcel shall be reduced by more than 75 percent; and</p> <p>(7) whether the enforcement history or continuing violation of a parcel owner shall be a basis for an adjustment to the Clean Water Assessment for a parcel.</p> <p>(c) Priorities for award. The Vermont Clean Water Authority shall adopt by rule a system of priorities for issuance of grants or awards from the Vermont Water Quality Fund. The system of priorities shall require consideration of criteria, including:</p> <p>(1) whether a project is grant eligible;</p> <p>(2) the condition of the waters affected by the project, activity, or program and whether the waters are:</p> <p>(A) not in compliance with the Vermont Water Quality Standards; or</p> <p>(B) have a total maximum daily load (TMDL) plan;</p> <p>(3) whether the project will address water quality issues identified in a basin plan;</p> <p>(4) whether the project will abate or control pollution that is causing or may cause a threat to public health;</p>	

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<p>(d) Calculation of ERU.</p> <p>(1) The Department shall assess a detached single family residence as one ERU, a detached duplex as one half of an ERU, and a detached triplex as one third of an ERU.</p> <p>(2) The Department shall assess non-residential property in the following manner:</p> <p>(A) The amount of impervious surface on each parcel shall be divided by the gross area of the parcel resulting in the percent of imperviousness for the parcel.</p> <p>(B) Based on the percent of impervious surface, the Department shall determine a “tier factor” based on the following categories:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="text-align: center;">Impervious Percentage</th> <th style="text-align: center;">Tier Factor</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">1 to 10%</td><td style="text-align: center;">0.10</td></tr> <tr><td style="text-align: center;">11 to 20%</td><td style="text-align: center;">0.15</td></tr> <tr><td style="text-align: center;">21 to 30%</td><td style="text-align: center;">0.25</td></tr> <tr><td style="text-align: center;">31 to 40%</td><td style="text-align: center;">0.35</td></tr> <tr><td style="text-align: center;">41 to 50%</td><td style="text-align: center;">0.45</td></tr> <tr><td style="text-align: center;">51 to 60%</td><td style="text-align: center;">0.55</td></tr> <tr><td style="text-align: center;">61 to 70%</td><td style="text-align: center;">0.65</td></tr> <tr><td style="text-align: center;">71 to 80%</td><td style="text-align: center;">0.75</td></tr> <tr><td style="text-align: center;">81 to 90%</td><td style="text-align: center;">0.85</td></tr> <tr><td style="text-align: center;">91 to 100%</td><td style="text-align: center;">0.95</td></tr> </tbody> </table> <p>(C) The Department shall multiply the gross area of the parcel by the tier factor; the sum of which, the Department shall divide by the ERU. The Department shall round the resulting value up to the nearest whole number, which shall be the number of ERUs for the property.</p> <p>(3) On or before January 1, 2016, the Department shall establish the ERU for the State.</p>	Impervious Percentage	Tier Factor	1 to 10%	0.10	11 to 20%	0.15	21 to 30%	0.25	31 to 40%	0.35	41 to 50%	0.45	51 to 60%	0.55	61 to 70%	0.65	71 to 80%	0.75	81 to 90%	0.85	91 to 100%	0.95	<p>(5) whether the project will address an emergency situation affecting or constituting a threat to the environment or the public health, safety, or welfare;</p> <p>(6) whether the project will address an agricultural water quality issue for which other sources of funds are unavailable;</p> <p>(7) the fiscal integrity and sustainability of the project, including whether the project is a cost-effective alternative when compared to other alternatives;</p> <p>(8) if the project removes a pollutant by which the water or waters affected by the project are impaired, the cost-effectiveness of the project at removing that pollutant; and</p> <p>(9) income or financial resources available to an applicant to conduct the proposed project.</p> <p>(d) Conditions; terms of grants or awards. The Clean Water Authority may adopt by rule conditions or terms for grants or awards from the Vermont Water Quality Fund.</p> <p>§ 1358. COLLECTION OF CLEAN WATER ASSESSMENT</p> <p>(a) Collection. The Clean Water Assessment established under section 1356 of this title shall be assessed and collected as part of the tax bill issued under 32 V.S.A. § 5402(b), provided that the Clean Water Assessment shall be listed separately from the tax collected.</p> <p>(b) Municipal retention. A municipality may retain 0.225 of one percent of the total of the Clean Water Assessment collected, provided that the municipality timely remits net payment to the State Treasurer.</p> <p>(c) Remittance. The treasurer of each municipality shall remit the collected Clean Water Assessment minus the municipally retained amount to the Commissioner of Taxes in two payments due on December 1 and June 1 of each year for</p>	
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<p>(e) Credits. The Department shall reduce the fee assessed under this section by the annual amount of a municipal stormwater fee paid by an owner of developed property.</p> <p>(f) Collection. The assessment established under subsection (a) of this section shall be imposed on owners of real property on April 1 of each year and shall be paid no later than April 15 of the following year.</p> <p>(g) Administration. To the extent that they are not in conflict with the provisions of this subchapter, the administrative provisions of chapters 103 and 151 of this title, including those regarding payment, deficiency assessments, appeal, interest and penalty, enforcement, and collection shall apply to the assessment imposed by this subchapter.</p> <p>(h) Impervious surface reporting. Beginning January 1, 2017, municipalities annually shall report to the Department the amount of impervious surface on parcels within their boundaries as part of the report submitted under section ? of this title.</p>	<p>deposit in the Vermont Water Quality Fund.</p> <p>(d) Insufficient payments. In case of insufficient payment of the Clean Water Assessment by a taxpayer to a municipality, the municipality shall not be required to remit to the State the amount of full liability for all parcels within the municipality, provided that the municipality submits to the Commissioner of Taxes a list of those taxpayers who are delinquent in the payment of the Clean Water Assessment.</p> <p>(e) Offset. The Commissioner of Taxes may, under chapter 151, subchapter 12 of this title, offset any delinquent Clean Water Assessment against any refund owed the delinquent taxpayer, including, notwithstanding the monetary limit of 32 V.S.A. § 5933(a), an amount of less than \$50.00.</p> <p>(f) Form or format. The Commissioner of Taxes shall specify the form or format for the remission of the collected Clean Water Assessment.</p> <p>(g) Abatement. A person may seek and a municipality may grant abatement under 24 V.S.A. § 1535 of the Clean Water Assessment assessed under this section.</p> <p>(h) Disposition. The Commissioner of Taxes shall deposit all assessments and fees collected under this section in the Vermont Water Quality Fund, established under section 1359 of this title, for the authorized uses of the Fund.</p>	