

The Vermont Statutes Online

Title 32 : Taxation And Finance

Chapter 123 : How, Where, And To Whom Property Is Taxed

Subchapter 001 : Subjects And Manner Of Taxation

(Cite as: 32 V.S.A. § 3602a)

- **§ 3602a. Facilities used in the generation, transmission, or distribution of electric power**

All structures, machinery, poles, wires, and fixtures of all kinds and descriptions used in the generation, transmission, or distribution of electric power that are so fitted and attached as to be part of the works or facilities used to generate, transmit, or distribute electric power shall be set in the grand list as real estate. Nothing in this section shall alter the scope of the exemption in subdivision 3803(2) of this title, nor shall it alter the taxation of municipally owned improvements accorded by section 3659 of this title. (Added 1999, No. 49, § 24, eff. June 2, 1999.)

Title 32 : Taxation And Finance

Chapter 123 : How, Where, And To Whom Property Is Taxed

Subchapter 002 : Where And To Whom Real Estate Taxed

(Cite as: 32 V.S.A. § 3655)

- **§ 3655. Facilities not within town limits**

For the purpose of taxation:

(1) Wharves erected in Lake Champlain and not within the limits of a town shall be considered as being in the towns adjoining such wharves.

(2) Utility lines, including submarine cables or pipelines, constructed or maintained in Lake Champlain and not otherwise within the limits of the towns of South Hero and Grand Isle shall be considered as being in whichever of those towns adjoin those facilities as if the northerly and southerly lines of those towns were extended easterly and westerly to the county lines. (Amended 1961, No. 244, eff. July 26, 1961.)