
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Counsel without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 158 (H.674). Taxation and fees; use value appraisal; definitions

An act relating to the definition of housesite for use value appraisals

This act amends the definition of housesite for the purposes of the use value appraisal program, also known as current use. The definition of housesite is amended to allow more than one dwelling to share the same housesite on the condition that the dwellings are contained within a two-acre area. If the dwellings exceed a two-acre area, then an additional two-acre housesite per dwelling must be removed from the use value appraisal program.

This act adds a new requirement that any applicant for a use value appraisal or any beneficiary of a use value appraisal must be in good standing with the Department of Taxes pursuant to 32 V.S.A. § 3113(g).

Effective Date: January 1, 2021