

H.178: An act related to exempting real property associated with a State-recognized Indian tribe from property taxation

Representative Brian Cina

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H.178- creates equity between State-recognized tribes and other groups regarding sacred and cultural sites

Sec. 1. 32 V.S.A. § 3802(18) is added to read:

(18) Real property owned by a State-recognized Indian tribe, by an enrolled member of a State-recognized Indian tribe, or by a nonprofit organization associated with a State-recognized Indian tribe, provided those real properties have sacred or cultural significance. As used in this subdivision, “State-recognized Indian tribe” refers to tribes recognized under 1 V.S.A. chapter 23.

## H.178- Some examples of similar exemptions under existing law

32 V.S.A. § 3802

The following property shall be exempt from taxation:

- (4) Real and personal estate granted, sequestered, or used for public, pious, or charitable uses; real property owned by churches or church societies or conferences and used as parsonages and personal property therein used by ministers engaged in full time work in the care of the churches of their fellowship within the State;
- (6) Buildings, land, and personal property owned and occupied by a Young Men's Christian Association or a Young Women's Christian Association for the purposes of its work, the income of which is entirely used for such purposes.
- (7) Lands used for cemetery purposes and the structures thereon, trust funds and other property belonging to or held by cemetery associations, and the lots of the proprietors thereof.