

1 H.175

2 Introduced by Representatives Olsen of Jamaica, Clarkson of Woodstock and

3 Wilson of Manchester

4 Referred to Committee on

5 Date:

6 Subject: Taxation; property tax; certification of public, pious, and charitable
7 exemptions

8 Statement of purpose: This bill proposes to allow listers and boards of civil
9 authority to request the division of property valuation and review to certify
10 property as used for public, pious, or charitable purposes.

11 An act relating to optional property tax certification of public, pious, or
12 charitable use

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

14 Sec. 1. 32 V.S.A. § 3802a is added to read:

15 § 3802a. CERTIFICATION OF PUBLIC, PIOUS, OR CHARITABLE USE

16 PROPERTY

17 A lister may request certification of any property by the director of the
18 division of property valuation and review as dedicated to a public, pious, or
19 charitable use for purposes of exemption under this chapter, and a board of
20 civil authority may request such certification for any property which is the

1 subject of a pending appeal. The director may issue a certification under this
2 section only to listers or a board of civil authority; and for purposes of any
3 property tax appeal, a certification shall create a rebuttable presumption that
4 the property is exempt.