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H.588

Introduced by Representatives Wilson of Manchester, Browning of Arlington,
Clarkson of Woodstock, Condon of Colchester, Ellis of
Waterbury, Evans of Essex, Hooper of Montpelier, Macaig of
Williston, Moran of Wardsboro, Olsen of Jamaica,
Scheuermann of Stowe and Stevens of Waterbury

Referred to Committee on

Date:

Subject: Taxation; administration; tax appeals; costs

Statement of purpose: This bill proposes to prorate between the municipality
and the education fund the cost of a property tax appeal beyond a town's board
of civil authority.

An act relating to prorating the cost of property tax appeals

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

Sec. 1. 32 V.S.A. § 4461(e) is added to read:

(e) Notwithstanding 16 V.S.A. § 4025, any costs, attorney's fees, or
property tax liability incurred by a municipality in the defense of an appeal
taken from the board of civil authority shall be prorated between the education
fund and the municipality according to the percent of the tax rate between the

1 education tax rate and the municipal tax rate to the total tax rate for the tax
2 year or years for which the appeal applies.

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2012.