

1 S.211

2 Introduced by Senator Lyons

3 Referred to Committee on

4 Date:

5 Subject: Municipal government; unorganized towns and gores

6 Statement of purpose: This bill proposes to: (1) allow the supervisor of an
7 unorganized town or gore to veto or revoke the appointment of an appraiser;
8 (2) require delinquent taxes to be immediately penalized and the penalties
9 deposited in the account of the unorganized town or gore; and (3) require all
10 moneys collected by the supervisors to be deposited in the account of the
11 unorganized town or gore.

12 An act relating to unorganized towns' and gores' appraisers and tax
13 collections

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

15 Sec. 1. 24 V.S.A. § 1401 is amended to read:

16 § 1401. APPRAISERS; APPOINTMENT

17 Subject to the approval of the governor, the director of the division of
18 property valuation and review shall appoint biennially on the first Tuesday of
19 March a board of three appraisers for the unorganized towns and gores in each
20 county, with power to revoke any ~~sueh~~ appointment and to fill any vacancy ~~in~~

1 ~~such~~ on the board. The supervisor of an unorganized town or gore shall have
2 the right to:

3 (1) veto an appointment and request another appointment; or

4 (2) revoke an appointment and request a replacement appraiser at any
5 time during the appraiser's term.

6 Sec. 2. 32 V.S.A. § 1229 is amended to read:

7 § 1229. SUPERVISORS FOR UNORGANIZED TOWNS AND GORES

8 A supervisor for unorganized towns and gores shall receive \$15.00 a day for
9 time actually spent in the performance of his or her duties, except for his or her
10 services as collector of taxes. ~~On all taxes collected after the expiration of 90~~
11 ~~days from mailing of his or her tax notice, such supervisor shall be allowed to~~
12 ~~tax and collect from the taxpayer a commission of eight percent in the amount~~
13 ~~of the tax, which commission shall be paid into the state treasury as provided~~
14 ~~in section 4967 of this title. All taxes that are late shall be charged an~~
15 immediate penalty of eight percent plus one percent per month interest, all of
16 which shall be deposited in the unorganized town's or gore's account.

17 Sec. 3. 32 V.S.A. § 4967 is amended to read:

18 § 4967. TRANSMISSION OF TAXES TO DIRECTOR

19 All moneys received by supervisors in the collection of taxes or otherwise
20 in the performance of their official duties, except fees, shall be ~~paid by them to~~
21 ~~the director quarterly, deposited in the unorganized town's or gore's account~~

1 on the first Tuesday in February, May, August, and November. ~~Such director~~
2 ~~shall keep separate accounts of the moneys so received by him or her from the~~
3 ~~respective supervisors.~~