



WEEKLY LEGISLATIVE REPORT

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The *Weekly Legislative Report*, a publication of the Vermont League of Cities & Towns, is published each Friday during Vermont's legislative session.

VLCT

89 Main Street, Suite 4
Montpelier, VT 05602-2948

Tel.802-229-9111
Fax802-229-2211
Emailinfo@vlct.org
Websitewww.vlct.org

Follow VLCT Advocacy on



Steven E. Jeffrey

Executive Director

Karen B. Horn

Director, Public Policy & Advocacy

Jonathan Williams

Associate, Advocacy & Information

David Gunn, Editor

To contact your legislator, call the Sergeant-at-Arms at 800-322-5616, fax 802-828-2424, or access the legislative website at www.leg.state.vt.us for legislators' email addresses.

House Ways and Means Begins Tackling Education Taxes

Faced with the potential of having to increase the base education property tax rates by seven cents and increase the base education tax rate on household income for first time, the House Ways and Means Committee on Thursday began consideration of one possible plan. The proposal was drafted by two members of the committee to get the conversation started.

The committee's task is to come up with the \$81 million or so of revenue needed to cover the expenses of the state's Education Fund for the coming year. Some of that will come from increases in the General Fund transfer, increases in sales and purchase and use tax dedicated to education, and other sources such as the state lottery. However, about three-quarters of the total –more than \$60 million – is expected to come from higher property taxes.

The drafters propose to increase the homestead property tax base rate by four cents to \$.98 and the non-residential rate by a nickel to \$1.49. Because school districts spend well above the base education amount set by the state and the homestead rate increases with spending, the actual average school homestead rate is expected to rise from \$1.41 this year to \$1.54 – a 9.2 percent increase.

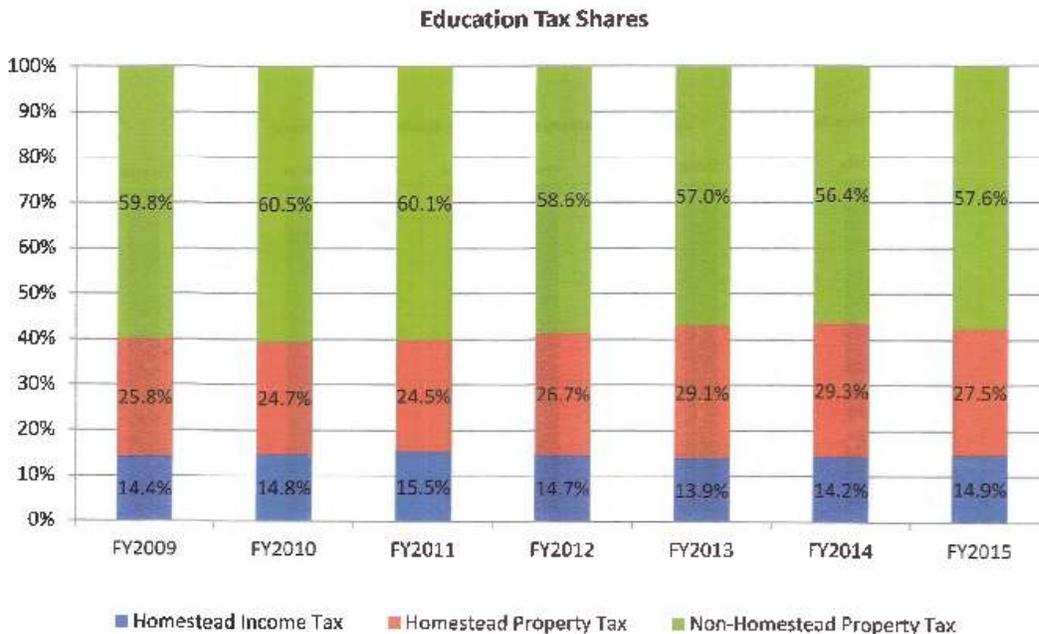
The drafters also propose to raise the base tax rate on household income from 1.8 percent to 1.97 percent. Again, because the actual income tax rate taxpayers pay rises with spending approved by voters under both existing law and this proposal, the average income tax rate applied to the expected spending increases in school budgets will rise from the current 2.7 percent to 3.1 percent of household income, a 14.8 percent increase.

The proposal would also eliminate some buffers in the current funding system that some critics believe help fuel excessive spending. The first two deal with changes in student populations. Under the current system, those growing rapidly and those shrinking significantly get a bonus. The first would be eliminated in the proposal and the second scaled back somewhat. The proposal offers a study of the quality of the education being provided by schools receiving "small school grants" (which cost \$7.7 million from the Education Fund). Some believe that this grant program discourages small schools from getting serious about considering consolidation efforts. It eliminates the "renter rebate program" that provides \$6.2 million in payments to renters with household incomes of less than \$47,000 to help compensate them for the portion of their rent paid that goes to pay the landlord's property taxes. The proposers believe that the money spent on this program could be more effectively provided to low income renters through other programs. Unfortunately, the proposal also reduces non-property tax revenues to the Education Fund, meaning that there is no cost (or property tax) reduction.

The proposal would lower the cap on income sensitivity credits to homeowners from \$8,000 to \$6,000. Lastly, the proposal would increase the benefits for those above the eligibility cut off of \$90,000 of household income for full income sensitivity. Currently, those households with incomes of more than \$90,000 can get some limited relief on the school property taxes on the first \$200,000 of home value. This draft would increase that figure to \$250,000 of home value. That increases the credits available for those just over the \$90,000 figure and extends those eligible for some limited relief from about \$104,000 in household income to about \$120,000.

Of course, because there is no proposal for other sources of income and the total spending is not affected by the proposal, it raises about the same amount of total state education property taxes as would have to be raised without the plan. Mostly, this group of proposals, like many others under discussion, simply shifts the burdens among property taxpayer groups. Basically, there are three groups playing this game of musical chairs: non-resident property taxpayers (e.g., businesses, second homes, land with no homesteads); homesteads with income sensitivity who pay based on their income (generally with household income of under \$90,000); and those homeowners with household incomes of more than \$90,000 who pay based on their homestead property values and the town's homestead education property tax rate. This proposal appears to generate a little less from non-resident and homeowner property taxpayers and a little more from the income sensitized slice of the pie.

The chart below shows how much of the education property tax pie each of these groups has paid recently.



Needless to say, these proposals engendered substantial discussion with no resolution. This is only the first of possibly many ideas the committee will be considering. The committee will continue its

deliberations and will need to set the base tax rates or, under statute, they will rise to \$1.10 for the homestead property tax base rate, \$1.59 for the non-residential properties, and two percent for the household income base rate. That is quite an incentive for legislators to act swiftly.

Contact Steven Jeffrey at 1-800-649-7915 or sjeffrey@vlct.org.

Water and Sewer Disconnect

When the 2014 legislative session opened, S.41, a bill that would amend the statutes relating to disconnecting water or sewer service due to non-payment of bills, was in conference committee. After a few conversations among legislators, that committee met last Wednesday and agreed to language that was then presented to the House and adopted on Thursday. The Senate will follow suit, most likely next Tuesday, after which the bill will be sent to the Governor for his signature.

S.41 would provide that the tenant of a rental dwelling who receives a notice of disconnection because the landlord was delinquent in his or her payments will have the right to request and pay for continued water or sewer service or reconnection of service. The utility will comply with the request upon payment and may not charge the tenant for more than one billing cycle. The tenant, in turn, may deduct the cost of water or sewer rents or fees paid to the municipality from the rent due to the landlord.

There are very few instances of water being disconnected and even fewer of a sewer service being disconnected. Municipalities today take payment for water and sewer services from whomever comes pays the bill. Local officials hope that the new legislation will provide an opportunity for renters to address delinquent payments in a timely manner.

Here's the new language that amends 24 V.S.A. § 5143:

DISCONNECTION OF SERVICE

(c) The tenant of a rental dwelling noticed for disconnection due to the delinquency of the ratepayer shall have the right to request and pay for continued service from the utility or reconnection of water and sewer service for the rental dwelling, which the utility shall provide. If any water and sewer charges or fees are included in the tenant's rent, the tenant may deduct the cost of any water and sewer service charges or fees paid to the municipality from his or her rent pursuant to 9 V.S.A. § 4459. Under such circumstances, the utility shall not require the tenant to pay any arrearage greater than one billing cycle.

The act will take effect on passage.

Contact Karen Horn at 1-800-649-7915 or khorn@vlct.org.

Senate Current Use Amendment Blames Local Listers for Program Problems

As we reported last year, for the third legislative biennium in a row, the House has passed a bill to address the issue of potential abuses in the Current Use (CU) program. The Senate Agriculture Committee received the bill on April 3, 2013, and did not act on it before the legislature adjourned on May 14. The Senate appointed a Special Committee on Current Use that spent the months between sessions on a public hearing tour across the state. The committee was composed of powerful senators – the chairs of the Agriculture, Natural Resources and Energy, and Finance committees (along with other members of those committees) and the Appropriations Committee. This special committee has now put forth a proposal of amendment which differs dramatically from the House-passed bill.

Thirty-eight and one-half percent of the total land area of the state is currently enrolled in the program –

in 2008, a study estimated that 58.9 percent of eligible agricultural land and 40.4 percent of eligible forest land was enrolled. The program saved enrolled landowners \$57 million in property taxes in 2013 – taxes that the state replaced with higher state education property taxes and General Fund taxes to reimburse municipalities for the lost revenues. The program’s cost has ballooned by 73 percent since 2005, with state property taxpayers making up the \$43 million the enrollees save in education taxes (approximately four and one-half cents on the state education property tax rates) and General Fund taxpayers paying for the \$13.9 million in lost municipal property taxes.

Supporters of both versions of the bill say that their legislation is attempting to curb these runaway costs. The House bill focuses on what is seen as abuses of the program by enrollees who enroll their land and “park” it there, saving significant amounts of property taxes all the while preparing to develop the land, turning a profit at the taxpayers’ expense. They pay what many perceive as a nominal land use change tax when they withdraw the land for development – nowhere close to the penalty as was in the original law as passed in 1980 which required 10 percent of the fair market value of the portion developed. The Senate version seems to focus on how local listers assess the fair market value of enrolled land, purportedly inflating the \$13.9 million the towns receives in “hold-harmless” payments from the state.

The CU program allows landowners who promise to continue to use their land for agriculture and forest products to drastically reduced property taxes. As passed by the House, H.329 would change the way that the land use change tax – the penalty for withdrawing from the program and developing the land – is levied. Under current law, landowners who withdraw from the program and develop their land pay a penalty of 20 percent of the fair market value of the land withdrawn, or 10 percent if they have been in the program for more than 10 years continuously. The key is that the fair market value of a portion of a parcel withdrawn is determined as the prorated portion of the value of the whole parcel. When it comes to land, Aristotle was wrong – the *sum* of its parts is greater than the whole. Land subdivided for development is worth more than one large parcel.

For example, let’s say a town has assessed a 100 acre parcel at \$100,000, the town grand list is at 100 percent of fair market value and the local combined tax rate for non-residential property is \$1.96 (the statewide average combined effective tax rate). The parcel has been entirely enrolled in the CU program for eight years. This past year, the owner paid a property tax for the entire parcel of \$245 based on a use value of \$125 per acre. (If not in the CU program, the tax would be \$1,960.) The owner has recently created a 20-acre lot on the parcel with road frontage and is actively trying to sell it at \$100,000. Under the current penalty, if the lot sold and was developed, the owner would pay a penalty of \$4,000 (20 percent of the prorated value of the total enrolled parcel at \$1,000 per acre or 20 acres × \$1,000 × 20 percent). If the lot were to sell two years from now, the current penalty would be \$2,000 (10 percent instead of 20 percent). The original penalty imposed when the CU program began was at 10 percent of the fair market value of the portion developed. The current penalty replaced that figure as a result of amendments to the program in the mid-1990s. Under the original language, the penalty would have been \$10,000 for the withdrawn lot.

H.329 changes the land use change tax so that it would be as follows:

Years Enrolled in Program	Land Use Change Tax as a Percent of the Full Fair Market Value of the Land Withdrawn or Developed
Fewer than 12	10%
12 to 20	8%
Over 20 years	5%

Not only are the rates different, but the penalty is based on the fair market value of the land withdrawn or developed, not a prorated percentage of the enrolled land. So, for our example above, the penalty

would be restored to \$10,000 for the parcel that would have been imposed under the original law, but would be less the longer the enrollee deferred developing the parcel. This obviously will discourage selective subdividing of enrolled land for the purpose of development, strengthening the program's ability to meet its goals.

Another change in H.329 is that the listers play an important role in setting the value of the parcel withdrawn and the town receives one-half of the land use change tax charged. If the landowner wants to appeal the listers' finding of fair market value for determining the land use change tax, he or she would have to defend it through the same process as for property value grievances.

The House bill allows for an "easy out" of a capped land use change tax for some landowners in certain situations if they petition to get out of the program by October 1, 2013, and pay full property taxes for 2013.

The House version does address the concerns of those who blame local listers for inflating the costs of the program. It creates a committee to investigate whether the "existing formula for municipal reimbursement payments (hold harmless payments) are equitable and appropriate." The committee will include a member appointed by the Vermont Assessors and Listers Association (VALA) and two from VLCT. Lastly, the bill requires the Tax Department's Division of Property Valuation and Review to publish guidance for listers on how to assess land permanently encumbered by a conservation easement or subject to use value appraisal and how to apply such "in a consistent manner across the State."

The House version of H.329 was developed by representatives of 17 agricultural, environmental, forestry, outdoor recreation, and landowner associations as well as VALA. The VLCT Board of Directors has also endorsed H.329.

The Senate draft amendment proposes to strike all of the provisions of the House version of the bill and replace it with the following sections with provisions that would:

- require that methane digesters located on farms be valued for tax purposes by a cost method;
- allow persons enrolling land in the program to designate a site of up to two acres as a potential site for development. It does not have to be a fixed site on the parcel and the owner can designate more than one of these sites on the parcel. During the parcel's enrollment in the program, that site (or sites) "shall be valued at the average current fair market value per acre of the parcel – not at the use value appraisal nor the development value of the site. It shall be valued at its fair market value for purposes of calculating the land use change tax."
- change the way that listers are to value the property when only a portion of the entire parcel is enrolled in current use and contains the following language affecting all enrolled parcels:

(k) The benefit of the use value appraisal under subsection (a) of this section shall not exceed [\$X,XXX] per acre per parcel. The benefit shall be measured by subtracting the use value appraisal from the fair market value, and shall take into account the development value of different portions of the parcel that correspond to different land categories on the local appraisal schedule. Notwithstanding any other provision of law, if the benefit of the use value appraisal exceeds [\$X,XXX] per acre per parcel, the assessing official shall assess the property at its fair market value minus [\$X,XXX] per acre per parcel. [Dollar amounts have not yet been assigned.]

We will leave it to the listers to determine what impact this will have on their duties. The bill would also:

- eliminate any reimbursement to municipalities for current use hold harmless payments for any animal storage system;
- allow the Director of the Division of Property Valuation and Review (PVR) to appeal the listers' fair market value assessment of any farm buildings enrolled in current use;

- require PVR to annually audit “ten towns with enrolled land to ensure that parcels with a use value appraisal are appraised by the local assessing officials consistent with the appraisals for non-enrolled parcels, and allow PVR to substitute its own appraisal value for the listers' values if its audit shows an appraisal that differs from the listers by more than ten percent;
- say that the Commissioner of Taxes “shall establish rules to ensure that agricultural lands subject to a use value appraisal continue to meet the statutory requirements for that appraisal.

The Senate committee’s bill does nothing to change the land use change tax or address the problem of “parking.” It appears that its members believe the whole problem of the cost of current use lies at the feet of the listers. The full Senate proposal is posted at <http://www.leg.state.vt.us/misc/H-329SenAgStrikeAll.pdf>.

Town officials who are concerned about the Senate’s approach to current should contact their Senators, indicate their opposition to the special committee’s proposal, and urge them to support the House version of the bill. This will be an excellent topic to discuss with your legislators at Local Government Day.

Contact Steven Jeffrey at 1-800-649-7915 or sjeffrey@vlct.org.

Solar Tax Proposal Would Cut Municipal Revenues

The administration’s miscellaneous tax bill proposal ([pages 12-13](#)) would exempt all solar generation plants from all school and municipal property taxes and replace it with a plant capacity tax which appears to reduce substantially property taxes paid for municipal and education services. This means that others will be paying more in property taxes to make up the difference. It also takes away from the local voters the ability to exempt or lower the taxes of solar plants to show their support for moving to renewable energy sources.

The current law was just enacted in 2012; last year was the only year in which it has been in effect. Until that act took effect, solar plants were fully taxed as real property and towns had been able to vote them either a full or partial exemption or have their taxes fixed through a tax stabilization agreement. If towns stabilized the solar plant taxes, they were not required to make up the amount that would have been paid to the Education Fund, unlike most other voted exemptions.

The 2012 act exempted from the municipal property tax any solar energy plants with a capacity of 10 kilowatts (kW) or less. These are generally residential units, many affixed to roofs. (Renewable Energy Vermont’s website states that a residential system having a capacity of 5kW can “generate 450 kwh in a month, enough to supply up to 100% of the average, energy-efficient Vermont home’s electrical needs.” A Google search shows you can buy a 20-pack of solar panels that generate 5kW for \$11,736 before tax credits.) Second, the act required the commissioner of the Department of Taxes to “from time to time provide municipalities with recommended methods for determining for municipal tax purposes, the fair market value of solar energy plants” that are greater than 10 kW. This resulted in the department making available the Sandia model (<http://www.state.vt.us/tax/pvrsolar.shtml>), which towns have had fairly good success using.

For state education tax purposes, solar energy plants were exempted from the education property tax beginning in 2013. Instead, those with a capacity of greater than 10 kW are subject to a \$4.00 per kW plant capacity tax that is administered by the Department of Taxes. The proceeds of this tax are deposited directly into the Education Fund.

The administration’s proposal would raise the exemption threshold from 10 kW to 150 kW. A plant large enough to power 30 Vermont homes would neither pay taxes to the municipality nor help fund schools

through the state property tax. Large projects would now be subject to an \$8.00 per kW plant capacity tax administered by the Tax Department, with half of the proceeds being deposited into the Education Fund and the other half going to the town.

The cost to the Education Fund has been estimated at \$122,000 a year. That reduction comes just from the increase in the threshold for the exemption. The cost to municipalities appears to be much greater. The assessors in South Burlington and Essex both cite two examples of what would happen to their tax base if this proposal were enacted. In South Burlington, a 2200 kW solar farm currently pays \$28,974.60 in municipal taxes. Under the proposal, that revenue would drop to \$8,800, a loss of \$20,174.60. A second 150 kW solar farm's taxes would drop from \$953.19 to \$600, a loss of 37 percent. In Essex, the selectboard voluntarily granted a 2200 kW solar farm a tax stabilization agreement that dropped their municipal taxes to \$17,600. That plant would only generate \$8,800 for the town under the new proposal. Another facility with a capacity of 148.2 kW would go from paying \$1,617 to \$0 under the proposal.

VLCT opposes any state mandated municipal property tax exemptions or state education property tax exemptions that shifts more burden onto other property taxpayers. If local voters want to use their local tax dollars to support solar development, it is they who should decide to do so. If the state wants to encourage solar power, it should grant exemptions from its own tax bases or provide grants from taxes it is responsible to collect.

The House Ways and Means Committee (whose members are listed at www.leg.state.vt.us/legdir/comms.cfm?Body=H&Session=2014) is currently considering this bill. Contact information for all House members is at www.leg.state.vt.us/legdir/alpha.cfm?Body=H.

Please copy VLCT (at sjeffrey@vlct.org) with any additional examples of solar plant taxation in your town that would be affected by this proposal.

Contact Steven Jeffrey at 1-800-649-7915 or sjeffrey@vlct.org.

Town Road and Bridge Standards to Be Mandated in H.586

[H.586](#) is a comprehensive water quality bill introduced by the House Committee on Fish, Wildlife and Water Resources, (See articles in *Weekly Legislative Reports* [1](#) and [2](#).) Sections 16 and 17 would mandate that municipalities adopt road and bridge standards that include best management practices to address water quality and that meet or exceed the minimum requirements of the Agency of Transportation's (VTrans') recommended town road and bridge standards. H.586 would assess a \$5,000/day penalty for failure to adhere to adopted standards, up to a total of \$25,000. It would provide that towns that do not adopt the standards by 2015 would forfeit five percent of the town's total state aid allocation. Those funds would be reallocated to towns that do adopt the standards.

Town road and bridge standards (TRBS) were initially required by the Federal Emergency Management Agency (FEMA) in 1999 in order for cities and towns to be eligible for certain FEMA benefits related to facility upgrades before a federally declared disaster resulted in a public assistance declaration (thereby making funding available for repair of public infrastructure). Towns that adopted the standards after 2002 and completed a transportation network inventory were eligible for an additional 10 percent state funding under the Town Highway Class 2 and Town Highway Structures grant programs. Between then and 2011, no significant changes were made to the standards.

In 2010, as part of Act 110, VTrans was directed to work with municipal representatives to revise the TRBS to address activities that could cause pollutants to enter the waters of the state. A municipality had to adopt the resultant 2011 TRBS in order to receive 80 percent state funding for Class 2 Roadway grants

and 90 percent funding for Town Structures grants.

In 2013 (after Tropical Storm Irene), VTrans further amended the standards to ensure that FEMA would reimburse the full cost of improved infrastructure built to replace destroyed infrastructure such as roads, bridges, and culverts in the aftermath of a federally declared disaster. These current TRBS are posted at www.vlct.org/assets/Advocacy/vlct_testimony/2014_01-23_H586_transportation_testimony.pdf.

From 1999 to 2001, the standards did not change significantly. Two hundred and twenty-eight municipalities adopted the older standards. In 2011, the standards were updated to address stormwater issues. Between 2011 and 2013, 180 towns adopted the 2011 TRBS.

To date, 146 towns have adopted TRBS that meet or exceed the 2013 standards, and 52 towns have received a certificate of compliance, according to VTrans. Many municipal officials either expect to adopt the standards in the near future or already have adopted them, and that is not reflected on the VTrans list. Several towns have adopted standards that are similar to the 2013 standards, despite the fact that a number of local officials think the standards won't achieve desired results of reducing runoff in all situations.

Municipalities that do not adopt the standards currently suffer a penalty in terms of municipal highway aid and reduced compensation in case of a federally declared disaster. The costs of implementing new TRBS – not only after a federally declared disaster but also any time a project is undertaken – is substantial and comes out of the significantly overburdened property tax, since no new state money is available to help finance these expensive projects. These sanctions are powerful in their own right. They do not need to be added to by a mandate to adopt the standards or face daily fines and enforcement actions from the Agency of Natural Resources.

Local officials should contact their representatives to express their concern about this proposed mandate.

Contact Karen Horn at 1-800-649-7915 or khorn@vlct.org.

Local Government Day in the Legislature Update

We are mixing up the Local Government Day in the Legislature agenda a bit this year and hope you will join us on Wednesday, February 19th, in Montpelier.

Representative Janet Ancel, Chair of the House Ways and Means Committee, and **Senator Tim Ashe**, Chair of the Senate Finance Committee, will join us at 9:00 to discuss education funding and other revenue issues affecting municipalities. House Ways and Means and Senate Finance are the two committees responsible for raising state revenues. Any new fee or tax or increase in fees or taxes must be approved by those two committees prior to passage. The fate of the statewide education tax is a central discussion this year. If any statewide property assessment to fund water quality remediation and education programs is to make it into law, these two committees will need to approve it. Take this opportunity to hear legislative leaders' thoughts on proposals that are before their committees.

Meanwhile, **Secretary of State Jim Condos** will host an open house with coffee and donuts in his conference room from 10:15 to 11:15. It's only a short walk from the Capitol Plaza to the Secretary of State's Office at 128 State Street where **Secretary Jim Condos**, **Deputy Secretary Brian Leven**, and **Elections Director Will Senning** will be glad to answer any questions on Open Meeting Law or Elections. Members of the elections staff will also be leading tours of the historic building.

We'll keep you apprised of any new developments in the day's events. See you on the 19th!

BILL NUMBER	NEW BILLS SUMMARY	CURRENT LOCATION
H.626	Would prohibit the use of studded snow tires on public highways from May 15 to October 15.	House Transportation
H.628	Would amend the requirements for a town's listing of delinquent taxpayers in the annual report.	House Government Operations
H.637	Would create a certification process and regulatory framework for precious metal dealers.	House Government Operations
H.641	Would require food and beverage cartons, such as milk cartons and juice boxes, to be recycled and not disposed of in landfills.	House Natural Resources & Energy
H.642	Would eliminate a defendant's right to a trial by jury in traffic appeals.	House Judiciary
H.648	Would require that solar generation plants comply with setback, screening, and other siting requirements adopted by the municipality.	House Natural Resources & Energy
H.649	Would require an isolation distance for a potable water supply and wastewater system to be located on the property on which the supply or system is located.	House Fish, Wildlife and Water Resources
H.650	Would establish an Ecosystem Restoration and Water Quality Improvement Special Fund under which the Agency of Natural Resources would be authorized to provide assistance to municipalities in fulfilling the monitoring, education, and other requirements of the Municipal Separate Storm Sewer Systems (MS4) permit program.	House Fish, Wildlife and Water Resources
H.653	Would amend how penalties and fees may be applied to overdue taxes if a partial payment is made on the outstanding tax liability.	House Ways and Means
H.662	Would permit certain parcels owned by people 65 years of age to be considered agricultural land for the purpose of receiving a use value appraisal.	House Agriculture and Forest Products
H.665	Would apply the uniform capacity tax consistently across Vermont while ensuring that municipal revenues are not adversely affected.	House Ways and Means
H.667	Would allow employers with 51 to 100 employees to purchase insurance through the Vermont Health Benefit Exchange prior to January 1, 2016.	House Health Care
H.673	Would make retirement and pension amendments.	House Government Operations
H.674	Would give the Judicial Bureau jurisdiction over decriminalized violations of law: simple assault, disorderly conduct, bad checks, retail theft, theft of rented property, unlawful mischief, third offense for the purchase of or attempt to purchase alcohol by a minor, third offense for the knowing and unlawful possession of marijuana by a minor, and noise in the nighttime.	House Judiciary
H.676	Would allow the Secretary of Natural Resources to regulate development within flood hazard areas or river corridors that is exempt from municipal regulation or is state-owned and -operated. Would allow municipalities to regulate other land uses currently subject to limited municipal regulation to ensure compliance with the National Flood Insurance Program.	House Fish, Wildlife and Water Resources
H.677	Would establish an application fee for in-state energy facilities that undergo siting review by the Public Service Board. The fee would support the costs of the Board, the Department of Public Service, and the Agency of Natural Resources in conducting or participating in the review process.	House Natural Resources and Energy
H.686	Would limit the change in a town's common level of appraisal following a townwide reappraisal.	House Ways and Means
H.694	Would exempt disability and pension income for permanently and totally disabled veterans from the calculation of household income for the purpose of determining income sensitivity property tax adjustments.	House Ways and Means
H.700	Would lower the threshold for towns seeking reimbursement from the state after a property tax valuation is lowered as a result of an appeal.	House Ways and Means
H.702	Would make changes to the statutes governing net metering systems, including repealing the existing net metering statute and replacing it with one that provides policy direction to the Public Service Board for a revised net metering program that would be governed by Board rules effective in 2017.	On Notice Calendar

Upcoming Public Hearing

The Senate Special Committee on Current Use will seek comment on the amended bill, H.329, “An Act Relating to Use Value Appraisals,” from 6-8 p.m. on Tuesday, January 28, in Room 11 of the State House. (The amended bill is posted at www.leg.state.vt.us/misc/H-329SenAgStrikeAll.pdf.)

Additionally, you can find reports published by or provided to the legislature at www.leg.state.vt.us/reports/allreports.cfm?Type=LEG&Session=2014. Recent additions are Statutory Purposes for Tax Exclusions, Exemptions, Deductions or Credits; Regulation of Precious Metal Dealers; Lakeshore Protection Commission Final Report; Property Tax Exemption Final Report; and Public Records Study Committee 2014 Interim Report.