

1 H.

2 Introduced by

3 Referred to Committee on

4 Date:

5 Subject:

6 Statement of purpose: This bill proposes to create a county budget committee to approve  
7 county budgets, set assistant judge county compensation and to lower the maximum county tax  
8 rate from five cents on the dollar of the equalized grand list of such county

9

10 AN ACT RELATING TO PROVIDING OVERSIGHT AND CONTROL OF COUNTY  
11 BUDGETS AND TAXES

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

13 Sec. 1. 24 V.S.A. § 133 (county tax, amount, assessment) is hereby repealed.

14 Sec. 2. 24 V.S.A. § 133a is added to read:

15 **§ 133a. County budget committee**

16 a. In each county, there shall be a county budget committee comprised of:

17 1) the senator or senators elected from the senatorial district or districts that comprise the  
18 towns and cities of the county, each of whom shall have one vote at a meeting of the  
19 county budget committee;

1 2) the representative or representatives elected from the representative district or districts  
2 that comprise the towns and cities of the counties, each of whom shall have one vote at  
3 a meeting of the county budget committee; and

4 3) a delegate from each town and city that form the county selected on or before January  
5 10 of each year from among its legally qualified voters by the municipal legislative  
6 body. The delegate from the town with the smallest number of resident population in  
7 the most recent U. S. decennial census shall have one vote at a meeting of the county  
8 budget committee. The delegate from each of the other towns and cities in the county  
9 shall have a number of votes at a meeting of the county budget committee rounded to  
10 the nearest whole number proportional to the resident population of that town or city  
11 relative to the resident population of the town with the smallest number of resident  
12 population.

13 b. The county budget committee shall have the authority to:

14 1) approve the county budget proposed by the assistant judges under section 133b of this  
15 title;

16 2) fix the compensation to be paid to the assistant judges for their official county service;  
17 and

18 3) fix a date or dates by which the county tax must be paid to the county treasurer.

19 Section 3: 24 V.S.A. § 133b is added to read:

20 **§ 133b. County tax; amount; assessment**

- 1 a. Annually, the assistant judges shall prepare a proposed budget of the county for  
2 the ensuing year. Such budget shall contain appropriations necessary for the  
3 performance of the duties and responsibilities required of the county by statute not  
4 provided for through state appropriation.
- 5 b. Before a budget to be proposed at the annual meeting of the county budget  
6 committee is finalized, the assistant judges shall hold a meeting to invite discussion  
7 of the preliminary proposed budget. The meeting to review the preliminary  
8 proposed budget shall take place at least 30 and not more than 40 days prior to the  
9 annual meeting. Notice of this meeting shall be published in all daily newspapers  
10 having general circulation in the county at least 14 days before the meeting. If a  
11 daily newspaper of general circulation is not published in the county, the notice  
12 shall be published in a weekly newspaper of general circulation in the county. A  
13 copy of the notice shall be mailed to the legislative bodies of the towns located in  
14 the county.
- 15 c. Annually, on or before January 31, the assistant judges shall call a meeting of  
16 the county budget committee for the purpose of adopting the proposed budget of  
17 the county for the ensuing year or an amended version thereof. The meeting shall  
18 be held at a place within the county and shall be warned by a notice posted in three  
19 public places in the county and published in all daily newspapers having general  
20 circulation in the county at least 15 and not more than 20 days prior to the meeting.

1 If a daily newspaper of general circulation is not published in the county, the notice  
2 shall be published in a weekly newspaper of general circulation in the county. The  
3 warning shall include a summary of the expenditures being proposed for the  
4 various areas covered by the proposed budget and shall provide the public with  
5 information about how a copy of the proposal may be obtained. Members of county  
6 budget committee shall be notified of the meeting by mail. Copies of the proposed  
7 budget shall be available to the public during normal business hours in the county  
8 courthouse and in the office of the clerks of the towns located in the county.

9 d. A county budget committee shall vote, by a majority of those votes present and  
10 voting, to approve the budget proposed by the assistant judges under this section or  
11 shall vote to approve an amount otherwise set by the committee. In no case shall  
12 the amount approved be in excess of that which can be funded subject to the tax  
13 limit set under subsection (e) below. If the county budget committee fails to  
14 approve a budget by February 1, the budget proposed by the assistant judges shall  
15 be deemed approved.

16 e. Annually, not less than 14 nor more than 21 days following the adoption of a county  
17 budget provided in subsection (d) of this section, the assistant judges shall make and  
18 deliver to the county treasurer a written order directing the treasurer to issue, on or before  
19 March 1 following, the statements required by section 4965 of Title 32, and warrants to the  
20 several treasurers of the towns for the collection of a tax sufficient to pay such

1 indebtedness and estimated expense, but the whole amount of such tax shall not exceed in  
2 one year one cent on a dollar of the equalized grand list of such county or the rate on a  
3 dollar of the equalized grand list levied by the county in 2009, whichever is greater.  
4 f. The budget proposed under subsection (a) of this section shall contain any cost  
5 estimates and preliminary plans for capital construction in the county pursuant to  
6 subchapter 2 of chapter 3 of this title, estimates of the indebtedness of the county,  
7 estimates of the probable ordinary expenses of the county for the ensuing year, and  
8 any and all other expenses and obligations of the county. The budget may contain  
9 provision for additions to a reserve fund and the accumulated total reserve fund  
10 shall not at any time exceed an amount equal to ten percent of the current budget  
11 presented. Pursuant to a capital program, as described in section 4426 of this title,  
12 the budget may also include a provision for a separate reserve fund for capital  
13 construction, reconstruction, remodeling, repairs, renovation, design, or redesign  
14 which shall not at any time exceed an amount equal to 50 percent of the current  
15 budget presented. However, if capital construction, reconstruction, remodeling,  
16 repairs, renovation, design, or redesign is necessitated by an insured loss or damage  
17 to a county building, the separate reserve fund may also include the amount of  
18 insurance proceeds received as a result of the loss or damage. All county budgets  
19 shall be presented on the form prescribed by the auditor of accounts, after

1 consultation with the association of assistant judges, and shall include the amounts  
2 currently budgeted for each item included in the proposed budget.

3 g. The amount of the tax shall be apportioned upon the towns, unorganized towns  
4 and gores according to the ratio of the equalized grand list, as defined in section  
5 3441 of Title 16, of the individual town, unorganized town or gore to the total  
6 equalized grand list of all the towns, unorganized towns and gores in the county.

7 h. The assistant judges shall hold the meetings required by this section at times  
8 convenient to the public.

9 i. The fiscal year of the county shall end on January 31, unless the county budget  
10 committee, after discussion of the issue at the annual meeting, vote to have a  
11 different fiscal year, in which case the fiscal year so voted shall remain in effect  
12 until amended.

13 Sec. 4. 24 V.S.A. § 134 is amended to read:

14 **§ 134. -County treasurer; warrant**

15 The county treasurer shall issue warrants on or before March 1 requiring such tax to be  
16 ~~paid on or before July 5 following~~ in four equal installments on July 5, September 5,  
17 November 5 and December 31, unless the county budget committee fixes a date or dates  
18 such tax shall be paid.

19 Sec. 5. NOTICE OF COUNTY TAX SAVINGS FOR INCLUSION IN THE 2010

20 MUNICIPAL TAX BILLS

1 The assistant judges of each county shall, with the written order directing the county  
2 treasurer to issue the warrants for the collection of the county tax pursuant to subsection  
3 (E) of section 133b of this title in 2010, provide to the several treasurers of the towns for  
4 distribution to taxpayers a report describing the amount of the savings and the actions  
5 taken by the assistant judges in their proposed county budget to save the \$1,500,000 in  
6 county taxes statewide annually in compliance with the legislative implementation of the  
7 Recommendations of the Vermont Commission on Judicial Operations.