Title 24 Chapter 121, Section 4866:

**§ 4866. Powers and duties**

A union municipal district may:

(1) Hire and fix the compensation of employees.

(2) Contract with consultants and other experts for services.

(3) Contract with the state of Vermont or the federal government, or any agency or department thereof, for services.

(4) Contract with any participating municipality for the services of any officers or employees of that municipality useful to it.

(5) Contract with a county sheriff to provide law enforcement services to the union district.

(6) Promote cooperative arrangements and coordinated action among its participating municipalities.

(7) Make recommendations for review and action to its participating municipalities and other public agencies which perform functions within the region in which its participating municipalities are located.

(8) Exercise any other powers which are exercised or are capable of exercise by any of its participating municipalities, and necessary or desirable for dealing with problems of mutual concern.

(9) Borrow money and issue evidence of indebtedness as provided by chapter 53 of this title. Obligations incurred under such chapter shall be the joint and several obligations of the district and of each member municipality but shall not affect any limitation on indebtedness of a member municipality. The cost of debt service shall be included in the annual budget of the district, and shall be allocated among the member municipalities as provided in the agreement for the allocation of the assessment for the ordinary expenses of the district. Where voter approval is required pursuant to chapter 53 of this title, the governing body of the district shall determine the number and location of polling places, and when a majority of all the voters present and voting on the question from all of the member municipalities at such meeting vote to authorize the issuance of bonds, the district shall be authorized to issue the bonds as provided in said chapter. The counting of ballots shall be conducted by the governing board of the district together with the town or city clerk from each member municipality or his or her designee. (Added 1969, No. 197 (Adj. Sess.), § 1; amended 1973, No. 250 (Adj. Sess.), § 6; 2003, No. 122 (Adj. Sess.), § 85j.)

**§ 4863. Approval of agreement**

(a) Any participating municipality may enter into the agreement for the formation of the union municipal district at any annual or special meeting of such municipality duly warned for such purpose.

(b) The vote on the question of accepting the agreement shall be by printed ballot substantially as follows:

Shall the    (name of municipality)  enter into an agreement for the formation of a union municipal district to be known as "       ".

(c) All elections in the separate municipalities shall be held on the same day. The vote shall be by Australian ballot as provided for in subchapter 3 of chapter 55 of Title 17.

(d) Where three or more municipalities are concerned in the voting, and at least two approve the agreement, rejection of the agreement by one or more shall not defeat the creation of a district composed of the municipalities voting affirmatively on the question, if the joint survey committee decides that it is feasible or practical to continue the district as a geographic unit, unless the agreement as proposed expressly provides that specific participating municipalities or a minimum number of participating municipalities shall approve the agreement. Members from municipalities rejecting the agreement may take no part in the decision of the joint survey committee, or in any subsequent matters relating to the agreement rejected by the municipalities they represent.

(e) The governing body of the district may authorize the inclusion of additional municipalities outside of the district. Any authorized municipality may take action to enter into the district according to the approval procedures contained herein.

(f) A municipality which is a member of a union municipal district may vote to withdraw from the union municipal district if one year has elapsed since said union municipal district has become a body politic and corporate as provided in section 4865 of this title and if the union municipal district has not voted to bond for construction and improvements as provided in section 4866 of this title.

(g) When a majority of the voters of a member municipality present and voting at a meeting of such municipality duly warned for that purpose shall vote to withdraw from a union municipal district, the vote shall be certified by the clerk of that municipality to the governing body of the union municipal district. Thereafter, the governing body of the union municipal district shall give notice to the remaining member municipalities of the vote to withdraw and such body shall hold a meeting to determine whether it is in the best interests of the district to continue to exist. Representatives of the member municipalities shall be given an opportunity to be heard at such meeting together with any other interested persons. After such meeting, the governing body may declare the district dissolved immediately or as soon thereafter as each member municipality's financial obligations have been satisfied, or it may declare that the district shall continue to exist despite the withdrawal of the member municipality.

(h) A vote of withdrawal taken after a union municipal district has become a body politic and corporate but less than one year after that date shall be null and void. A vote of withdrawal taken after the union municipal district has voted to bond itself for construction and improvements shall likewise be null and void.

(i) The membership of the withdrawing municipality shall terminate as of one year following the vote to withdraw or as soon after such one year period as the financial obligations of said withdrawing municipality have been paid to the union municipal district. (Added 1969, No. 197 (Adj. Sess.), § 1; amended 1973, No. 250 (Adj. Sess.), § 3; 2001, No. 6, § 12(c), eff. April 10, 2001; 2003, No. 122 (Adj. Sess.), § 85h.)

**24 V.S.A. § 138**

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§ 138. **Local option** **taxes**

**(a)**  **Local option** **taxes** are authorized under this section for the purpose of affording municipalities an alternative method of raising municipal revenues to facilitate the transition and reduce the dislocations in those municipalities that may be caused by reforms to the method of financing public education under the Equal Educational Opportunity Act of 1997. Accordingly:

**(1)**  the **local option** **taxes** authorized under this section may be imposed by a municipality;

**(2)**  a municipality opting to impose a **local option** **tax** may do so prior to July 1, 1998 to be effective beginning January 1, 1999, and anytime after December 1, 1998 a **local option** **tax** shall be effective beginning on the next **tax** quarter following 90 days' notice to the Department of **Taxes** of the imposition; and

**(3)**  a **local option** **tax** may only be adopted by a municipality in which:

**(A)**  the education property **tax** rate in 1997 was less than $ 1.10 per $ 100.00 of equalized education property value; or

**(B)**  the equalized grand list value of personal property, business machinery, inventory, and equipment is at least ten percent of the equalized education grand list as reported in the 1998 Annual Report of the Division of Property Valuation and Review; or

**(C)**  the combined education **tax** rate of the municipality will increase by 20 percent or more in fiscal year 1999 or in fiscal year 2000 over the rate of the combined education property **tax** in the previous fiscal year.

**(b)**  If the legislative body of a municipality by a majority vote recommends, the voters of a municipality may, at an annual or special meeting warned for that purpose, by a majority vote of those present and voting, assess any or all of the following:

**(1)**  a one percent sales **tax**;

**(2)**  a one percent meals and alcoholic beverages **tax**;

**(3)**  a one percent rooms **tax**.

**(c)**  Any **tax** imposed under the authority of this section shall be collected and administered by the Department of **Taxes**, in accordance with State law governing such State **tax** or **taxes**; provided however, that a sales **tax** imposed under this section shall be collected on each sale that is subject to the Vermont sales **tax** using a destination basis for **taxation**. A per-return fee of $ 5.96 shall be assessed to compensate the Department for the costs of administration and collection, 70 percent of which shall be borne by the municipality, and 30 percent of which shall be borne by the State to be paid from the PILOT Special Fund. The fee shall be subject to the provisions of 32 V.S.A. § 605.

**(d)**  Of the **taxes** collected under this section, 70 percent of the **taxes** shall be paid on a quarterly basis to the municipality in which they were collected, after reduction for the costs of administration and collection under subsection (c) of this section. Revenues received by a municipality may be expended for municipal services only, and not for education expenditures. Any remaining revenue shall be deposited into the PILOT Special Fund established by 32 V.S.A. § 3709.

**(e)**  As used in this section, "municipality" means a city, town, or incorporated village.

**(f)**  Nothing in this section shall affect the validity of any existing provision of law or municipal charter authorizing a municipality to impose a **tax** similar to the **local option** **taxes** authorized in this section.

**(g)**  If the legislative body of a municipality by a majority vote recommends or by petition of ten percent of the voters of a municipality recommends, the voters of a municipality may at an annual or special meeting warned for that purpose by a majority vote of those present and voting rescind any or all of the **local option** **taxes** assessed under subsection (b) of this section.

History

Added 1997, No. 60, § 88; amended 1997, No. 71 (Adj. Sess.), § 61, eff. March 11, 1998; 1999, No. 49, § 87, eff. June 2, 1999; 2001, No. 144 (Adj. Sess.), § 25; 2003, No. 66, § 53b, see effective date note set out below; 2003, No. 68, §§ 66, 68, eff. June 18, 2003; 2003, No. 152 (Adj. Sess.), § 15; 2005, No. 215 (Adj. Sess.), §§ 286, 293b, 293c; 2009, No. 160 (Adj. Sess.), § 8; 2011, No. 128 (Adj. Sess.), § 37; 2011, No. 143 (Adj. Sess.), § 48, eff. May 15, 2012.