

Sources of Information about Taxation of Conserved Land

Federal Land

Land owned in fee simple by National Park Service, U.S. Fish and Wildlife Service, U.S. Forest Service, the U.S. Army Corps of Engineers

Payment in Lieu of Taxes (PILT)

<https://www.doi.gov/pilt>

State Land

Land owned in fee simple by Agency of Natural Resources

Payment in Lieu of Taxes (PILOT)

32 VSA § 3708. Payments in lieu of taxes for lands held by the Agency of Natural Resources

https://fpr.vermont.gov/state_land/acquisition/pilot-program

Land Owned in Fee Simple by a Qualified Conservation Organization

10 VSA § 3706 (b) (1) (A)

Land subject to a conservation easement

10 VSA Chapter 155 Acquisition of interests in land by public agencies

§ 6306. Exemption from taxation

PVR instructions on appraisal of land subject to a conservation easement

<https://tax.vermont.gov/sites/tax/files/documents/FS-1102.pdf>