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H.606

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Introduced by Representatives Winters of Williamstown, Brennan of

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Colchester, Clarkson of Woodstock, Condon of Colchester, and

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Sharpe of Bristol

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Referred to Committee on

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Date:

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Subject: Taxation; use value appraisal; recreational land

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Statement of purpose of bill as introduced: This bill proposes to reduce the

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current use benefit for landowners who do not make their land available for

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recreational uses.

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An act relating to the recreational use of land in the Use Value Appraisal

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Program

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

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Sec. 1. 32 V.S.A. § 3752(12) is amended to read:

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(12) "Use value appraisal" means, with respect to land, the price per

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acre which the land would command if it were required to remain henceforth in

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agriculture or forest use, as determined in accordance with the terms and

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provisions of this subchapter; provided, however, that the use value appraisal

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shall be increased by 20 percent for any parcel that the owner has not made

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available to the public for recreational uses. In this subdivision, the phrase

1 “made available to the public for recreational uses” means that the owner filed
2 with the town clerk a signed certification attesting that the owner made the
3 parcel available for recreational uses, including hunting, for the 12 months
4 prior to the April 1 grand list date, and that the owner did not post the land
5 under 10 V.S.A. § 5201. However, “recreational uses” does not include the
6 use of snowmobiles, all-terrain vehicles, or other motorized recreational
7 vehicles on the owner’s land. With respect to farm buildings, “use value
8 appraisal” means zero percent of fair market value. The Director ~~shall~~
9 annually shall provide the assessing officials with a list of farm sales, including
10 the town in which the farm is located, the acreage, sales price, and date of sale.

11 Sec. 2. EFFECTIVE DATE

12 This act shall take effect on July 1, 2014.