

1 H.662

2 Introduced by Representative Zagar of Barnard

3 Referred to Committee on

4 Date:

5 Subject: Taxation; use value appraisal; definitions

6 Statement of purpose of bill as introduced: This bill proposes to permit certain
7 parcels owned by people of 65 years of age to be considered agricultural land
8 for the purpose of receiving a use value appraisal.

9 An act relating to parcels entitled to a use value appraisal

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

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

12 (1) "Agricultural land" means any land, exclusive of any housesite, in
13 active use to grow hay or cultivated crops, pasture livestock or to cultivate
14 trees bearing edible fruit or produce an annual maple product, and which is
15 25 acres or more in size except as provided in this subdivision (1). There shall
16 be a presumption that the land is used for agricultural purposes if:

17 (A) ~~It~~ It is owned by a farmer and is part of the overall farm unit;~~or,~~

18 (B) ~~It~~ It is used by a farmer as part of his or her farming operation
19 under written lease for at least three years;~~or,~~

1 (C) ~~It~~ It has produced an annual gross income from the sale of farm
2 crops in one of two, or three of the five, calendar years preceding of at least:

3 (i) \$2,000.00 for parcels of up to 25 acres; and

4 (ii) \$75.00 per acre for each acre over 25, with the total income
5 required not to exceed \$5,000.00;

6 (iii) exceptions to these income requirements may be made in
7 cases of orchard lands planted to fruit producing trees, bushes, or vines which
8 are not yet of bearing age. As used in this section, the term “farm crops” also
9 includes animal fiber, cider, wine, and cheese produced on the enrolled land or
10 on a housesite adjoining the enrolled land from agricultural products grown on
11 the enrolled land.

12 (D) It is between 15 acres and 25 acres in size, at least one of the
13 owners is over 65 years of age, and the owners certify on an annual basis to the
14 Director that the parcel is in active use to grow hay or cultivated crops,
15 produce farm crops, pasture livestock, cultivate trees bearing edible fruit, or
16 produce an annual maple product.

17 Sec. 2. EFFECTIVE DATE

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