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S.169

Senator Starr moves that the Senate concur in the House further proposal of amendment with the further proposal of amendment of adding Sec. 5a to read as follows:

* * * Use Value Appraisal; Effect of Transfer upon Divorce * * *

Sec. 5a. 32 V.S.A. § 3752(5) is amended to read:

(5) “Development” means, for the purposes of determining whether a land use change tax is to be assessed under section 3757 of this chapter, the construction of any building, road, or other structure, or any mining, excavation, or landfill activity. “Development” also means the subdivision of a parcel of land into two or more parcels, regardless of whether a change in use actually occurs, where one or more of the resulting parcels contains less than 25 acres each; but if subdivision is solely the result of a transfer to one or more of a spouse, parent, grandparent, child, grandchild, niece, nephew, or sibling of the transferor, ~~or~~ to the surviving spouse of any of the foregoing, or to an ex-spouse of the transferor when the transfer is ordered by a final divorce decree, then “development” shall not apply to any portion of the newly created parcel or parcels which qualifies for enrollment and for which, within 30 days following the transfer, each transferee or transferor applies for reenrollment in the use value appraisal program. “Development” also means the cutting of timber on property appraised under this chapter at use value in a manner

1 contrary to a forest or conservation management plan as provided for in
2 subsection 3755(b) of this title during the remaining term of the plan, or
3 contrary to the minimum acceptable standards for forest management if the
4 plan has expired; or a change in the parcel or use of the parcel in violation of
5 the conservation management standards established by the Commissioner of
6 Forests, Parks and Recreation. “Development” also means notification of the
7 Director by the Secretary of Agriculture, Food and Markets under section 3756
8 of this title that the owner or operator of agricultural land or a farm building is
9 violating the water quality requirements of 6 V.S.A. chapter 215 or is failing to
10 comply with the terms of an order issued under 6 V.S.A. chapter 215,
11 subchapter 10. The term “development” shall not include the construction,
12 reconstruction, structural alteration, relocation, or enlargement of any building,
13 road, or other structure for farming, logging, forestry, or conservation
14 purposes, but shall include the subsequent commencement of a use of that
15 building, road, or structure for other than farming, logging, or forestry
16 purposes.