

HOUSE CURRENT USE PROPOSAL

- Increase acreage of new land qualifying for use value appraisal to parcels of 35 acres or more. Retain current law exception for certain agricultural parcels.
- Land use change tax at 10% on the FMV of the land. Have local assessing officials appraise land subject to the land use change tax, share revenue from land use change tax with local assessing officials, and split revenue with Education Fund in out years. Allow an easy out for change. *[As passed House]*
- Study language to obtain recommendations on how to change current use in order to combat parcelization.
- Owners of agricultural land to certify that their land complies with the statutory requirements. *[Senate proposal of amendment]*
- ANR to report on whether the current number of county foresters is sufficient to oversee the compliance of forestland with current use requirements. *[Senate proposal of amendment]*
- PVR to conduct annual audits of three towns to determine the accuracy of local assessments for enrolled parcels. Where an audit reveals that a townwide appraisal reached by local assessors is more than 10% higher than PVR's townwide assessment, the Director shall substitute his or her values for that of the town. *[Senate proposal of amendment]*