

H.331

Introduced by Representatives Lefebvre of Newark, Bancroft of Westford,
Higley of Lowell, Lawrence of Lyndon, McCullough of
Williston, and Sheldon of Middlebury

Referred to Committee on

Date:

Subject: Taxation; property taxes; use value appraisal;

Statement of purpose of bill as introduced: This bill proposes to require that
any land subject to a use value appraisal which includes 75,000 or more maple
taps must be enrolled as forestland.

An act relating to how to classify maple sugar lands for the purpose of use
value appraisals

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

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

§ 3752. DEFINITIONS

As used in this subchapter:

(1) "Agricultural land" means any land, exclusive of any housesite, in
active use to grow hay or cultivated crops, pasture livestock or to cultivate
trees bearing edible fruit or produce an annual maple product, and which is 25
acres or more in size except as provided in this subdivision (1); provided,

1 however, that if the landowner controls 75,000 or more maple sap taps, the
2 land shall be considered managed forestland, not agricultural land. There shall
3 be a presumption that the land is used for agricultural purposes if:

4 (A) it is owned by a farmer and is part of the overall farm unit; or

5 (B) it is used by a farmer as part of his or her farming operation
6 under written lease for at least three years; or

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

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

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

12 (iii) Exceptions to these income requirements may be made in
13 cases of orchard lands planted to fruit producing trees, bushes, or vines which
14 are not yet of bearing age. As used in this section, the term "farm crops" also
15 includes animal fiber, cider, wine, and cheese produced on the enrolled land or
16 on a housesite adjoining the enrolled land from agricultural products grown on
17 the enrolled land.

18 * * *

19 (9) "Managed forestland" means:

20 (A) ~~any~~ Any land, exclusive of any house site, which is at least 25
21 acres in size and which is under active long-term forest management for the

1 purpose of growing and harvesting repeated forest crops in accordance with
2 minimum acceptable standards for forest management. Such land may include
3 eligible ecologically significant treatment areas in accordance with minimum
4 acceptable standards for forest management and as approved by the
5 Commissioner; ~~or~~.

6 (B) ~~any~~ Any land, exclusive of any house site, which is:

7 (i) certified under 10 V.S.A. § 6306(b);

8 (ii) is owned by an organization that was certified by the
9 Commissioner of Taxes as a qualified organization as defined in 10 V.S.A.
10 § 6301a and for at least five years preceding its certification was determined by
11 the internal revenue service to qualify as a Section 501(c)(3) organization
12 which is not a private foundation as defined in 26 U.S.C. § 509(a); and

13 (iii) is under active conservation management in accord with
14 standards established by the Commissioner of Forests, Parks and
15 Recreation; or

16 (C) If a landowner controls 75,000 maple syrup taps or more,
17 the land upon which those taps are located shall be considered managed
18 forestland, not agricultural lands.

19 Sec. 2. EFFECTIVE DATE

20 This act shall take effect on July 1, 2017.