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H.562

Introduced by Representative Harrison of Chittenden

Referred to Committee on

Date:

Subject: Taxation; use value appraisal; solar arrays

Statement of purpose of bill as introduced: This bill proposes to clarify that land underlying a solar array that is 0.1 of an acre or less can remain in current use as agricultural land, assuming it already meets all the other requirements.

An act relating to the definition of agricultural land for the purposes of use value appraisals

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

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

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

(A) Agricultural land shall include buffer zones as defined and required in the Agency of Agriculture, Food and Markets’ Required Agricultural Practices rule adopted under 6 V.S.A. chapter 215.

1 (B) Agricultural land shall include the land underlying any solar
2 generation facility that is, in the aggregate, 0.1 of an acre or less of the total
3 enrolled land.

4 (C) There shall be a presumption that the land is used for agricultural
5 purposes if:

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

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

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

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

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

14 ~~(iii)~~(D) Exceptions to these income requirements in subdivision
15 (C)(iii) of this subdivision (1) may be made in cases of orchard lands planted
16 to fruit-producing trees, bushes, or vines that are not yet of bearing age.

17 (E) As used in this section, the term “farm crops” also includes
18 animal fiber, cider, wine, and cheese, produced on the enrolled land or on a
19 housesite adjoining the enrolled land, from agricultural products grown on the
20 enrolled land.

1 Sec. 2. EFFECTIVE DATE

2 This act shall take effect on July 1, 2020.