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H.674

Introduced by Representatives Bartholomew of Hartland and Partridge of
Windham

Referred to Committee on

Date:

Subject: Taxation; use value appraisal; definitions

Statement of purpose of bill as introduced: This bill proposes to clarify that
the exclusion from development for farm buildings includes buildings
associated with a “farm accessory business” as defined in law.

~~An act relating to clarifying the definition of development used for use
value appraisals~~ *An act relating to the definition of housesite for use value
appraisals*

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

~~Sec. 1. 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~~

1 ~~than 25 acres each; but if subdivision is solely the result of a transfer to one or~~
2 more of a spouse, ex-spouse in a divorce settlement, parent, grandparent, child,
3 grandchild, niece, nephew, or sibling of the transferor, or to the surviving
4 spouse of any of the foregoing, then "development" shall not apply to any
5 portion of the newly created parcel or parcels that qualify for enrollment and
6 for which, within 30 days following the transfer, each transferee or transferor
7 applies for reenrollment in the use value appraisal program. "Development"
8 also means the cutting of timber on property appraised under this chapter at
9 use value in a manner contrary to a forest or conservation management plan as
10 provided for in subsection 3755(b) of this title during the remaining term of
11 the plan, or contrary to the minimum acceptable standards for forest
12 management if the plan has expired; or a change in the parcel or use of the
13 parcel in violation of the conservation management standards established by
14 the Commissioner of Forests, Parks and Recreation. "Development" also
15 means notification of the Director by the Secretary of Agriculture, Food and
16 Markets under section 3756 of this title that the owner or operator of
17 agricultural land or a farm building is violating the water quality requirements
18 of 6 V.S.A. chapter 215 or is failing to comply with the terms of an order
19 issued under 6 V.S.A. chapter 215, subchapter 10. The term "development"
20 shall not include the construction, reconstruction, structural alteration,
21 ~~relocation, or enlargement of any building, road, or other structure for~~

1 ~~§ 4412(11)(A)(i), logging, forestry, or conservation purposes, but shall include~~
2 ~~the subsequent commencement of a use of that building, road, or structure for~~
3 ~~other than farming, logging, or forestry purposes.~~
4

Sec. 1. 32 V.S.A. § 3752(8) is amended to read:

(8) "Housesite" means the two acres of land surrounding any house, mobile home, or a dwelling. More than one dwelling may share the same housesite, provided the dwellings are contained within a two-acre area.

5 ~~Sec. 2. EFFECTIVE DATE~~

6 ~~This act shall take effect on July 1, 2020.~~

Sec. 2. 32 V.S.A. § 3755(g) is added to read:

(g) Any applicant for a use value appraisal or any beneficiary of a use value appraisal must be in good standing with the Department of Taxes pursuant to subsection 3113(g) of this title.

Sec. 3. EFFECTIVE DATE

This act shall take effect on January 1, 2021.