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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

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 than  
25 acres each; but if subdivision is solely the result of a transfer to one or more

1 of a spouse, ex-spouse in a divorce settlement, parent, grandparent, child,  
2 grandchild, niece, nephew, or sibling of the transferor, or to the surviving  
3 spouse of any of the foregoing, then “development” shall not apply to any  
4 portion of the newly created parcel or parcels that qualify for enrollment and  
5 for which, within 30 days following the transfer, each transferee or transferor  
6 applies for reenrollment in the use value appraisal program. “Development”  
7 also means the cutting of timber on property appraised under this chapter at use  
8 value in a manner contrary to a forest or conservation management plan as  
9 provided for in subsection 3755(b) of this title during the remaining term of the  
10 plan, or contrary to the minimum acceptable standards for forest management  
11 if the plan has expired; or a change in the parcel or use of the parcel in  
12 violation of the conservation management standards established by the  
13 Commissioner of Forests, Parks and Recreation. “Development” also means  
14 notification of the Director by the Secretary of Agriculture, Food and Markets  
15 under section 3756 of this title that the owner or operator of agricultural land  
16 or a farm building is violating the water quality requirements of 6 V.S.A.  
17 chapter 215 or is failing to comply with the terms of an order issued under  
18 6 V.S.A. chapter 215, subchapter 10. The term “development” shall not  
19 include the construction, reconstruction, structural alteration, relocation, or  
20 enlargement of any building, road, or other structure for farming, accessory on-  
21 farm businesses as defined in 24 V.S.A. § 4412(11)(A)(i), logging, forestry, or

1 conservation purposes, but shall include the subsequent commencement of a  
2 use of that building, road, or structure for other than farming, logging, or  
3 forestry purposes.

4 Sec. 2. EFFECTIVE DATE

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