
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Counsel without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 146 (H.697). Taxation; use value appraisal; reserve forestland

An act relating to eligibility of reserve forestland for enrollment in the Use Value Appraisal Program

This act amends the Use Value Appraisal (UVA) Program to authorize enrollment of reserve forestland and to clarify existing authority for enrollment of ecologically significant treatment areas (ESTAs). The act amends the definition of “managed forestland” to include eligible ESTAs or reserve forestland as managed forestland eligible for enrollment in UVA. ESTAs are defined as lands within a parcel of managed forestland that will be managed using protective or conservation management strategies and are not required to be managed for timber, including old forests; State-significant natural communities; rare, threatened, and endangered species; riparian areas; forested wetlands; and vernal pools. Reserve forestland is defined as land that is managed for the purpose of attaining old forest values and functions in accordance with minimum acceptable standards for forest management as approved by the Commissioner of Forests, Parks and Recreation. On parcels of up to 100 acres, 50 percent or more of the enrolled parcel acres shall be composed of significant and sensitive conditions in accordance with the minimum acceptable standards established by the Commissioner. On parcels of 100 acres or more, 30 percent of the enrolled parcel acres shall be composed of significant and sensitive conditions in accordance with the minimum acceptable standards established by the Commissioner. Beginning on July 1, 2023, managed forestland shall be eligible for enrollment in the Use Value Appraisal Program as reserve forestland.

The act requires the Commissioner of Forests, Parks and Recreation to submit to the General Assembly the standards for the management of reserve forestland eligible for participation in UVA. The standards established by the Commissioner of Forests, Parks and Recreation shall be the same or substantially similar to the standards set forth in the Commissioner’s report on Considerations for a Reserve Forestland Subcategory in Vermont’s Use Value Appraisal Program. The act also requires the Commissioner of Forests, Parks and Recreation to report to the General Assembly by January 15, 2026 regarding enrollment of managed forestland under the UVA Program since reserve forestland became eligible for enrollment. In addition, the act requires the Division of Property Valuation and Review as part of the Division’s annual report to the General Assembly to assess

how enrollment of managed forestland in UVA has changed since reserve forestland became eligible for enrollment.

Multiple effective dates, beginning on May 27, 2022