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H.9

Introduced by Representatives Harrison of Chittenden and Graham of
Williamstown

Referred to Committee on

Date:

Subject: Taxation; property tax; use value appraisal; agricultural land

Statement of purpose of bill as introduced: This bill proposes to clarify that
land underlying a solar array may remain in current use as agricultural land,
provided that the land is 0.1 of an acre or less, and meets all other current use
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).

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

4 (B) Agricultural land shall include the land underlying any solar
5 generation facility that is, in the aggregate, 0.1 of an acre or less.

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

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

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

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

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

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

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

19 (E) As used in this section, the term "farm crops" also includes
20 animal fiber, cider, wine, and cheese, produced on the enrolled land or on a

1 housesite adjoining the enrolled land, from agricultural products grown on the
2 enrolled land.

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2021.