

1 H.88

2 Introduced by Representatives Durfee of Shaftsbury, O'Brien of Tunbridge,
3 and Surprenant of Barnard

4 Referred to Committee on

5 Date:

6 Subject: Taxation; current use; certification of agricultural use; study

7 Statement of purpose of bill as introduced: This bill proposes to change the
8 frequency with which owners must certify the agricultural use of land or
9 buildings enrolled in current use from every year to every three years. This
10 bill also proposes to require the Department of Taxes and the Agency of
11 Agriculture to conduct a study on the possibility of using an online portal for
12 the purposes of current use and to report the study's findings to the General
13 Assembly.

14 An act relating to certification of agricultural use for purposes of the use
15 value appraisal program

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

17 ~~Sec. 1. 32 V.S.A. § 3755 is amended to read~~

18 § 3755. ELIGIBILITY FOR USE VALUE APPRAISALS

19 (a) Except as modified by subsection (b) of this section, any agricultural
20 land, managed forestland, and farm buildings that meet the criteria contained

1 ~~in this subchapter and in the rules adopted by the Board shall be eligible for~~
2 use value appraisal.

3 * * *

4 (f) ~~On or before November 1 of each year~~ To maintain eligibility, the
5 owner of agricultural land or buildings enrolled in the use value program as
6 agricultural land or buildings shall certify in writing under oath to the
7 Commissioner every three years, at a time specified by the Commissioner, that
8 the agricultural land or buildings enrolled by that owner continue to meet the
9 requirements for enrollment in the use value program at the time of the
10 certification. The Commissioner may waive the eligibility requirement under
11 this subsection, provided the Commissioner obtains through other means
12 satisfactory information that the enrolled agricultural land continues or
13 enrolled agricultural buildings continue to meet the requirements for
14 enrollment. The form of the certification shall be made on a form specified by
15 the Director of Property Valuation and Review.

16 * * *

17 Sec. 2. CURRENT USE ONLINE PORTAL STUDY AND REPORT

18 On or before December 15, 2021, the Department of Taxes, in consultation
19 with the Agency of Agriculture, shall submit a report with any
20 recommendations for legislative action to the House Committees on
21 Agriculture and Forestry and on Ways and Means and the Senate Committees

1 ~~on Agriculture and on Finance. The study and report required under this~~
2 section shall examine the possibility of establishing an online portal to
3 facilitate compliance with the requirements of the use value appraisal program
4 under 32 V.S.A. chapter 124. The study required under this section shall
5 consider the options available for reporting and certifying agricultural use and
6 sending electronic renewal reminders to landowners currently enrolled in the
7 program, including use of the Secretary of State's online portal and the
8 Department of Taxes' VTax system.

9 Sec. 3. EFFECTIVE DATE

10 ~~This act shall take effect on July 1, 2021.~~

Sec. 1. 32 V.S.A. § 3755(f) is amended to read:

(f) On or before November 1 of each year, the owner of agricultural land or buildings enrolled in the use value program as agricultural land or buildings shall certify in writing under oath to the Commissioner that the agricultural land or buildings enrolled by that owner continue to meet the requirements for enrollment in the use value program at the time of the certification. The Commissioner may waive the eligibility requirement under this subsection, provided the Commissioner obtains through other means satisfactory information that the enrolled agricultural land continues or enrolled agricultural buildings continue to meet the requirements for enrollment. The

*form of the certification shall be made on a form specified by the Director of
Property Valuation and Review.*

Sec. 2. EFFECTIVE DATE

This act shall take effect on July 1, 2021.