1	S.61
2	Introduced by Senator Starr
3	Referred to Committee on
4	Date:
5	Subject: Taxation; use value appraisal; solar arrays; administration
6	Statement of purpose of bill as introduced: This bill proposes to clarify that
7	enrolled land underlying a solar array may remain in current use, provided that
8	the underlying land is 0.1 of an acre or less and meets all other current use
9	requirements. This bill also proposes to allow the Director of the Division of
10	Property Valuation and Review of the Department of Taxes to provide current
11	use application forms to applicants without requiring the Current Use Advisory
12	Board to approve the form.
13 14	An act relating to the definition of agricultural land for the purposes of use value appraisals
15	It is hereby enacted by the General Assembly of the State of Vermont:
16	Sec. 1. 32 V.S.A. § 3752 is amended to read:
17	§ 3752. DEFINITIONS
18	As used in this subchapter:
19	(1) "Agricultural land" means any land, exclusive of any housesite, in
20	active use to grow hay or cultivated crops, pasture livestock, cultivate trees

1	bearing edible fruit, or produce an annual maple product, and that is 25 acres
2	or more in size, except as provided in this subdivision (1).
3	(A) Agricultural land shall include buffer zones as defined and
4	required in the Agency of Agriculture, Food and Markets' Required
5	Agricultural Practices rule adopted under 6 V.S.A. chapter 215.
6	(B) Agricultural land shall include the land underlying any solar
7	generation facility that is, in the aggregate, 0.1 of an acre or less.
8	(C) There shall be a presumption that the land is used for agricultural
9	purposes if:
10	(A)(i) it is owned by a farmer and is part of the overall farm unit; or
11	(B)(ii) it is used by a farmer as part of his or her farming operation
12	under written lease for at least three years; or
13	(C)(iii) it has produced an annual gross income from the sale of farm
14	crops in one of two, or three of the five, calendar years preceding of at least:
15	$\frac{\text{(i)}(I)}{2}$ \$2,000.00 for parcels of up to 25 acres; and
16	(ii)(II) \$75.00 per acre for each acre over 25, with the total income
17	required not to exceed \$5,000.00.
18	(iii)(D) Exceptions to these income requirements in subdivision
19	(C)(iii) of this subdivision (1) may be made in cases of orchard lands planted
20	to fruit-producing trees, bushes, or vines that are not yet of bearing age.

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1	(E) As used in this section, the term "farm crops" also includes
2	animal fiber, cider, wine, and cheese, produced on the enrolled land or on a
3	housesite adjoining the enrolled land, from agricultural products grown on the
4	enrolled land.
5	* * *
6	Sec. 2. 32 V.S.A. § 3756 is amended to read:
7	§ 3756. QUALIFICATION FOR USE VALUE APPRAISAL
8	(a) The owner of eligible agricultural land, farm buildings, or managed
9	forestland shall be entitled to have eligible property appraised at its use value
10	provided the owner shall have applied to the Director on or before September 1
11	of the previous tax year, on a form approved by the Board and provided by the
12	Director. A farmer, whose application has been accepted on or before
13	December 31 by the Director of the Division of Property Valuation and
14	Review of the Department of Taxes for enrollment for the use value program
15	for the current tax year, shall be entitled to have eligible property appraised at
16	its use value, if he or she the farmer was prevented from applying on or before
17	September 1 of the previous year due to the severe illness of the farmer.
18	* * *
19	(g) The Director shall execute such and provide other forms and the board

Board shall adopt such other procedures and regulations, as are needed to

- 1 <u>assure ensure</u> a fair opportunity for owners to qualify under this subchapter and
- 2 to assure ensure compliance with the provisions of this chapter.
- 3 ***
- 4 Sec. 3. EFFECTIVE DATE
- 5 This act shall take effect on July 1, 2021.