

To: House Natural Resources, Fish and Wildlife Committee  
 From: Jamey Fidel, Vermont Natural Resources Council  
 Date: February 21, 2021

I recently testified on the various approaches New England states take regarding the enrollment of privately owned open space or wildlands in their Use Value Appraisal (Current Use) Programs. I was asked to follow up with a side-by-side comparison of the slides I presented. Please see the following chart, which includes some additional information from each state program.

State	Current Use Categories	Ability to Enroll Wildlands	Use Value Rate	Program Administration	Management Plan Requirement	How Program is Funded
VT	<ul style="list-style-type: none"> <li>• Agricultural Land</li> <li>• Forest Land</li> <li>• Conservation Land</li> <li>• Farm Buildings</li> </ul>	<p>Wildland can be enrolled through qualifying categories of Ecologically Significant Treatment Areas (ESTA's) in the Forest Land category, or through the Conservation Land category if the land is owned by a qualified organization, and is under active conservation management in accord with standards established by the commissioner of forests, parks and recreation.</p>	<p>Taxed at use value for the Forestland and Conservation Land categories based on the productive capability of the land for forest use. Annual rates are set by the Current Use Advisory Board.</p>	<p>VT Tax Department and Dept. of Forests, Parks, and Recreation.</p>	<p>Yes, for the Forest Land and Conservation Land Categories.</p>	<p>Foregone revenue to the Education Fund. Hold harmless payments are made to municipalities to make up the difference in lost municipal property tax revenue. A Land Use Change Tax is collected when land is withdrawn and the owner removes the lien.</p>

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NH	<ul style="list-style-type: none"> <li>• Forest Land</li> <li>• Farm Land</li> <li>• Wetlands</li> <li>• Unproductive Land</li> </ul>	Undeveloped forestland that is over 10 acres can be enrolled as open space if it is actively devoted to, or capable of, growing trees of any age including the production or enhancement of one the following: <ol style="list-style-type: none"> <li>a. Forest products;</li> <li>b. Maple sap;</li> <li>c. Naturally seeded christmas trees; or</li> <li>d. Wildlife or wildlife habitat.</li> </ol>	Based on various categories (white pine, hardwood, all other such) and whether land has documented stewardship. Land with documented stewardship is taxed at a lower rate so there is an incentive to have documented stewardship. Rates are set by the Current Use Advisory Board.	Current Use Advisory Board and town assessing officials.	No, but there is an incentive to have documented stewardship. To qualify for documented stewardship, the land must be 1) a certified Tree Farm, or 2) certified by the Sustainable Forestry Initiative (SFI) or the Forest Stewardship Council (FSC), or 3) there must be a management plan prepared by a New Hampshire licensed forester.	Foregone tax revenue. A Land Use Change Tax is collected when land is changed to a use which does not qualify for current use assessment.

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ME	<ul style="list-style-type: none"> <li>• Farmland</li> <li>• Open Space</li> <li>• Tree Growth</li> <li>• Working Waterfront</li> </ul>	<p>Forever wild open space is an area of open space land that is eligible for enrollment if it is permanently protected and subject to restrictions or committed to uses by a nonprofit entity that ensure that in the future the natural resources on that protected property will remain substantially unaltered, except for:</p> <ol style="list-style-type: none"> <li>(1) Fishing or hunting;</li> <li>(2) Harvesting shellfish in the intertidal zone;</li> <li>(3) Prevention of the spread of fires or disease;</li> </ol> <p>or</p> <ol style="list-style-type: none"> <li>(4) Providing opportunities for low-impact outdoor recreation, nature observation and study.</li> </ol>	<p>The municipal assessor is responsible for determining the value placed on open space land. If an assessor is unable to determine the value of a parcel, the assessor may use the alternative valuation method. Using this method, the assessor reduces the fair market value of an open space land parcel by the cumulative percentage reduction for which the land is eligible according to certain categories. Those categories are as follows:</p> <ul style="list-style-type: none"> <li>• Ordinary Open Space - 20% reduction</li> <li>• Permanently Protected - 30% reduction</li> <li>• Forever Wild - 20% (cannot be combined with Managed Forest)</li> <li>• Public Access - 25% reduction</li> <li>• Managed Forest - 10% reduction (cannot be combined with Forever Wild)</li> </ul> <p>If the property meets all of the above requirements, the owner would see a cumulative reduction of up to 95% on the classified land.</p>	Maine Revenue Service and municipal assessors.	Yes, for the Tree Growth category. Forever wild open space must be is permanently protected and subject to restrictions or committed to uses as outlined in tax law.	Foregone tax revenue. A penalty is assessed if the land no longer meets the eligibility criteria, or a landowner opts to withdraw the land.

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MA	<ul style="list-style-type: none"> <li>• Forestry</li> <li>• Agriculture</li> <li>• Open Space and Recreation</li> </ul>	Chapter 61B Open Space and Recreation category allows passive or recreational use (forest management optional) on at least 5 contiguous acres of land. The land must be in a substantially natural, wild, or open condition, or used for an approved recreational use.	75% reduction of assessed value for land enrolled in the Chapter 61B Open Space and Recreation category. Land enrolled in the Chapter 61 Forestry Program is taxed using forest land valuation, which lower taxes even further than Chapter 61B.	Each community's board of assessors administers the Chapter 61B Open Space and Recreation Program. The Massachusetts Department of Conservation and Recreation (DCR) Service Forestry Program administers the Chapter 61 Forestry Program.	Forest management in Chapter 61B is optional. If done, it must follow an approved 10-year forest management plan as described in the Chapter 61 program. Landowners interested in long-term, active forest management would enroll under Chapter 61, which requires a state-approved forest management plan developed by a licensed forester or landowner.	Foregone tax revenue. A rollback tax is assessed if the land changes use while enrolled, or within 5 years of withdrawal from the Ch. 61B Program.

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CT	<ul style="list-style-type: none"> <li>• Farmland</li> <li>• Forest Land</li> <li>• Open Space</li> <li>• Maritime Heritage Land</li> </ul>	<p>Open space land means any area of land, including forest land, land designated as wetland and not excluding farm land, the preservation or restriction of the use of which would:</p> <p>(A) maintain and enhance the conservation of natural or scenic resources,            (B) protect natural streams or water supply,            (C) promote conservation of soils, wetlands, beaches or tidal marshes,            (D) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces,            (E) enhance public recreation opportunities,            (F) preserve historic sites, or            (G) promote orderly urban or suburban development.</p>	<p>The Office of Policy and Management in consultation with the Commissioner of Agriculture develops a recommended schedule of land use values. These recommended values are made available to each municipality. It is strongly urged that towns use these values. However, a municipality may choose not to use these recommended values.</p>	<p>Local assessors/ municipalities. The planning commission of a municipality in preparing a plan of conservation and development for such municipality may designate upon such plan areas which it recommends for preservation as areas of open space land, provided such designation is approved by a majority vote of the legislative body of the municipality.</p>	<p>It is the role of the planning commission of the municipality in preparing a Plan of Conservation and Development to designate in such plans areas which it recommends for preservation as areas of open space land and for the municipality to adopt an ordinance that sets forth the criteria for open space classification. A Qualified Foresters Report is needed for land enrolled in the Forest Land category.</p>	<p>Foregone tax revenue. Land taken out of the program may be subject to a conveyance tax penalty.</p>

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RI	<ul style="list-style-type: none"> <li>• Farm</li> <li>• Forest</li> <li>• Open Space</li> </ul>	<p>Open Space is defined as undeveloped land (including farm or forestland) in tracts of ten (10) acres or larger (excluding the house site) where undeveloped land serves to enhance agricultural values, or land in its natural state that conserves forests, enhances wildlife habitat, or protects ecosystem health. This includes:</p> <ul style="list-style-type: none"> <li>· Tracts of any size that are designated as open space land on the comprehensive community plan.</li> <li>· Tracts of any size that have conservation restrictions or easements in full force.</li> </ul>	<p>A Farm, Forest and Open Space Valuation subcommittee determines the value of undeveloped land to be enrolled in the Program. The Committee develops the methodology and values for assessment of land for property taxation on the basis of its current use for farm, forest and open space lands.</p>	Local assessors.	<p>Open space must be a parcel of ten acres or more or be designated as open space in the Comprehensive Community Plan. No written plan or management is required for land to be enrolled as open space, but a soils map will be required by the tax assessor for designation. Land enrolled in the Forestland category must be actively managed under a written forest stewardship plan.</p>	<p>Foregone tax revenue. A Land Use Change Tax may be collected when land is withdrawn from the Program.</p>