

1 TO THE HONORABLE SENATE:

2 The Committee on Agriculture to which was referred House Bill No. 88
3 entitled “An act relating to certification of agricultural use for purposes of the
4 use value appraisal program” respectfully reports that it has considered the
5 same and recommends that the Senate propose to the House that the bill be
6 amended by striking out Sec. 2, effective date, and inserting in lieu thereof:
7 Sec. 2. 32 V.S.A. § 3752(5) is amended to read:

8 (5)(A) “Development” means, for the purposes of determining whether
9 a land use change tax is to be assessed under section 3757 of this chapter, the
10 construction of any building, road, or other structure, or any mining,
11 excavation, or landfill activity.

12 (B) “Development” also means the subdivision of a parcel of land
13 into two or more parcels, regardless of whether a change in use actually occurs,
14 where one or more of the resulting parcels contains less than 25 acres each; but
15 if subdivision is solely the result of a transfer to one or more of a spouse, ex-
16 spouse in a divorce settlement, parent, grandparent, child, grandchild, niece,
17 nephew, or sibling of the transferor, or to the surviving spouse of any of the
18 foregoing, then “development” shall not apply to any portion of the newly
19 created parcel or parcels that qualify for enrollment and for which, within
20 30 days following the transfer, each transferee or transferor applies for
21 reenrollment in the use value appraisal program.

1 (C) “Development” also means the cutting of timber on property
2 appraised under this chapter at use value in a manner contrary to a forest or
3 conservation management plan as provided for in subsection 3755(b) of this
4 title during the remaining term of the plan, or contrary to the minimum
5 acceptable standards for forest management if the plan has expired; or a
6 change in the parcel or use of the parcel in violation of the conservation
7 management standards established by the Commissioner of Forests, Parks and
8 Recreation.

9 (D) “Development” also means notification of the Director by the
10 Secretary of Agriculture, Food and Markets under section 3756 of this title that
11 the owner or operator of agricultural land or a farm building is violating the
12 water quality requirements of 6 V.S.A. chapter 215 or is failing to comply with
13 the terms of an order issued under 6 V.S.A. chapter 215, subchapter 10.

14 (E) The term “development” shall not include the construction,
15 reconstruction, structural alteration, relocation, or enlargement of any building,
16 road, or other structure for farming, logging, forestry, or conservation
17 purposes, but shall include the subsequent commencement of a use of that
18 building, road, or structure for other than farming, logging, or forestry
19 purposes.

20 (F) The term “development” shall not include the location of any
21 solar generation facility that is, in the aggregate, on 0.1 of an acre of land or

1 less, provided that the underlying land qualifies under this chapter as
2 agricultural land or open land that qualifies as managed forestland in
3 accordance with standards established by the Commissioner of Forests, Parks
4 and Recreation.

5 Sec. 3. 32 V.S.A. § 3756 is amended to read:

6 § 3756. QUALIFICATION FOR USE VALUE APPRAISAL

7 (a) The owner of eligible agricultural land, farm buildings, or managed
8 forestland shall be entitled to have eligible property appraised at its use value
9 provided the owner shall have applied to the Director on or before September 1
10 of the previous tax year, on a form ~~approved by the Board and~~ provided by the
11 Director. A farmer, whose application has been accepted on or before
12 December 31 by the Director of the Division of Property Valuation and
13 Review of the Department of Taxes for enrollment for the use value program
14 for the current tax year, shall be entitled to have eligible property appraised at
15 its use value, if ~~he or she~~ the farmer was prevented from applying on or before
16 September 1 of the previous year due to the severe illness of the farmer.

17 * * *

18 (g) The Director shall execute ~~such~~ and provide other forms and the ~~board~~
19 Board shall adopt ~~such~~ other procedures and regulations, as are needed to
20 ~~assure~~ ensure a fair opportunity for owners to qualify under this subchapter and
21 to ~~assure~~ ensure compliance with the provisions of this chapter.

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Sec. 4. EFFECTIVE DATE

This act shall take effect on July 1, 2021.

and that after passage the title of the bill be amended to read: “An act relating to the use value appraisal program”

(Committee vote: _____)

Senator _____

FOR THE COMMITTEE