

1 TO THE HONORABLE SENATE:

2 The Committee on Finance 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. 1, 32 V.S.A. § 3755(f), in its entirety and
7 inserting in lieu thereof the following:

8 Sec. 1. 32 V.S.A. § 3755 is amended to read:

9 § 3755. ELIGIBILITY FOR USE VALUE APPRAISALS

10 * * *

11 (f) ~~On~~ To maintain eligibility for use value appraisal under this subchapter,
12 on or before November 1 of each year, the owner of agricultural land or
13 buildings enrolled in the use value program as agricultural land or buildings
14 shall certify in writing under oath to the Commissioner that the agricultural
15 land or buildings enrolled by that owner continue to meet the requirements for
16 enrollment in the use value program at the time of the certification. In the
17 event the owner of agricultural land or buildings enrolled in the use value
18 program fails to certify on or before November 1 of each year as required
19 under this subsection, the Commissioner may waive the certification
20 requirement, provided the Commissioner obtains, through other means,
21 satisfactory information that the agricultural land continues or agricultural

1 buildings continue to meet the other requirements for enrollment. The form of
2 the certification shall be made on a form specified by the Director of Property
3 Valuation and Review.

4 (g) Any applicant for a use value appraisal or any beneficiary of a use value
5 appraisal must be in good standing with the Department of Taxes pursuant to
6 subsection 3113(g) of this title to be eligible or to maintain eligibility for use
7 value appraisal under this subchapter.

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15 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE