TO THE HONORABLE SENATE:

- The Committee on Agriculture to which was referred House Bill No. 88 entitled "An act relating to certification of agricultural use for purposes of the use value appraisal program" respectfully reports that it has considered the same and recommends that the Senate propose to the House that the bill be amended by striking out Sec. 2, effective date, in its entirety and inserting in lieu thereof the following:
- Sec. 2. 32 V.S.A. § 3752(5) is amended to read:
 - (5)(A) "Development" means, for the purposes of determining whether a land use change tax is to be assessed under section 3757 of this chapter, the construction of any building, road, or other structure, or any mining, excavation, or landfill activity.
 - (B) "Development" also means the subdivision of a parcel of land into two or more parcels, regardless of whether a change in use actually occurs, where one or more of the resulting parcels contains less than 25 acres each; but if subdivision is solely the result of a transfer to one or more of a spouse, exspouse in a divorce settlement, parent, grandparent, child, grandchild, niece, nephew, or sibling of the transferor, or to the surviving spouse of any of the foregoing, then "development" shall not apply to any portion of the newly created parcel or parcels that qualify for enrollment and for which, within

30 days following the transfer, each transferee or transferor applies for reenrollment in the use value appraisal program.

- (C) "Development" also means the cutting of timber on property appraised under this chapter at use value in a manner contrary to a forest or conservation management plan as provided for in subsection 3755(b) of this title during the remaining term of the plan, or contrary to the minimum acceptable standards for forest management if the plan has expired; or a change in the parcel or use of the parcel in violation of the conservation management standards established by the Commissioner of Forests, Parks and Recreation.
- (D) "Development" also means notification of the Director by the Secretary of Agriculture, Food and Markets under section 3756 of this title that the owner or operator of agricultural land or a farm building is violating the water quality requirements of 6 V.S.A. chapter 215 or is failing to comply with the terms of an order issued under 6 V.S.A. chapter 215, subchapter 10.
- (E) The term "development" shall not include the construction, reconstruction, structural alteration, relocation, or enlargement of any building, road, or other structure for farming, logging, forestry, or conservation purposes, but shall include the subsequent commencement of a use of that building, road, or structure for other than farming, logging, or forestry purposes.

1	(F) The term "development" shall not include the location of any
2	solar generation facility that is, in the aggregate, on 0.1 of an acre of land or
3	less, provided that the underlying land qualifies under this chapter as
4	agricultural land or open land that qualifies as managed forestland in
5	accordance with standards established by the Commissioner of Forests, Parks
6	and Recreation.
7	Sec. 3. 32 V.S.A. § 3756 is amended to read:
8	§ 3756. QUALIFICATION FOR USE VALUE APPRAISAL
9	(a) The owner of eligible agricultural land, farm buildings, or managed
10	forestland shall be entitled to have eligible property appraised at its use value
11	provided the owner shall have applied to the Director on or before September 1
12	of the previous tax year, on a form approved by the Board and provided by the
13	Director. A farmer, whose application has been accepted on or before
14	December 31 by the Director of the Division of Property Valuation and
15	Review of the Department of Taxes for enrollment for the use value program
16	for the current tax year, shall be entitled to have eligible property appraised at
17	its use value, if he or she the farmer was prevented from applying on or before
18	September 1 of the previous year due to the severe illness of the farmer.
19	* * *
20	(g) The Director shall execute such and provide other forms and the board
21	Board shall adopt such other procedures and regulations, as are needed to

1	assure ensure 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. 4. EFFECTIVE DATE
5	This act shall take effect on July 1, 2021.
6	and that after passage the title of the bill be amended to read: "An act
7	relating to the use value appraisal program"
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13	(Committee vote:)
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15	Senator
16	FOR THE COMMITTEE