

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 An act relating to the definition of agricultural land for the purposes of use
14 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 ~~(i)~~(I) \$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.

