

1 H.291

2 Introduced by Representatives Masland of Thetford, Eastes of Guilford,  
3 Kimbell of Woodstock, Mrowicki of Putney, and Olson of  
4 Starksboro

5 Referred to Committee on

6 Date:

7 Subject: Taxation; use value appraisal; posted lands

8 Statement of purpose of bill as introduced: This bill proposes to provide that  
9 land posted against hunting, fishing, or trapping shall pay a higher tax rate than  
10 agricultural land or managed forestland when enrolled in the Use Value  
11 Appraisal Program.

12 An act relating to enrollment of posted land in the Use Value Appraisal  
13 Program

14 It is hereby enacted by the General Assembly of the State of Vermont:

15 Sec. 1. 32 V.S.A. § 3754 is amended to read:

16 § 3754. POWERS AND DUTIES OF BOARD

17 (a) The Board shall meet at least annually, prior to February 1, to review all  
18 past current use land values for agricultural land and managed forestland  
19 recommended by past boards, to review the criteria for lands previously  
20 established, ~~and~~ to establish new criteria and values as legislation and land

1 management practices may indicate, to establish a schedule of criteria and  
2 values to be recommended for the current tax year, and to recommend such  
3 changes and improvement in the administration of this subchapter as  
4 experience and public reaction may recommend. The Board's criteria and  
5 recommended values may reflect the class, type, grade, and location of the  
6 land, together with its productive capacity and the income-producing capability  
7 of agricultural land and forestland. When recommending values for eligible  
8 land for the current tax year, the Board shall recommend that land posted  
9 against hunting, fishing, or trapping under 10 V.S.A. § 5201 shall pay a higher  
10 tax rate for enrolled lands equal to 25 percent of the difference between a  
11 parcel's use value and the grand list value.

12 (b) Annually, on or before October 15, the Board shall hold a public  
13 hearing and such other hearings as they deem necessary to receive public  
14 testimony on the criteria and values for use value appraisals in the coming tax  
15 year and on the administration of this subchapter.

16 (c) Prior to February 15 each year, the Board shall submit to the Director  
17 its recommended schedule of criteria and values for use value appraisals for  
18 the current tax year. The Director shall then distribute the valuations to all  
19 municipalities, towns, and gores, and the assessing officials shall appraise  
20 qualifying agricultural and managed forestland at these use values.

1 (d) The Board may adopt rules under the authority granted to agencies by  
2 3 V.S.A. chapter 25, subchapter 1 to interpret and carry out the provisions of  
3 this subchapter.

4 (e) A member of the Board shall not vote on any issue on which the  
5 member, or when applicable the member's agency, has a conflict of interest.

6 Sec. 2. 32 V.S.A. § 3756 is amended to read:

7 § 3756. QUALIFICATION FOR USE VALUE APPRAISAL

8 \* \* \*

9 (k) Enrolled land posted under 10 V.S.A. § 5201 against hunting, fishing,  
10 or trapping shall be assessed a higher tax rate than for agricultural land or  
11 managed forestland as recommended by the Board under section 3754 of this  
12 title.

13 Sec. 3. EFFECTIVE DATE

14 This act shall take effect on July 1, 2025.