



FORESTS, PARKS & RECREATION  
**VERMONT**



AGENCY OF NATURAL RESOURCES

# USE VALUE APPRAISAL AND RESERVE FORESTLAND

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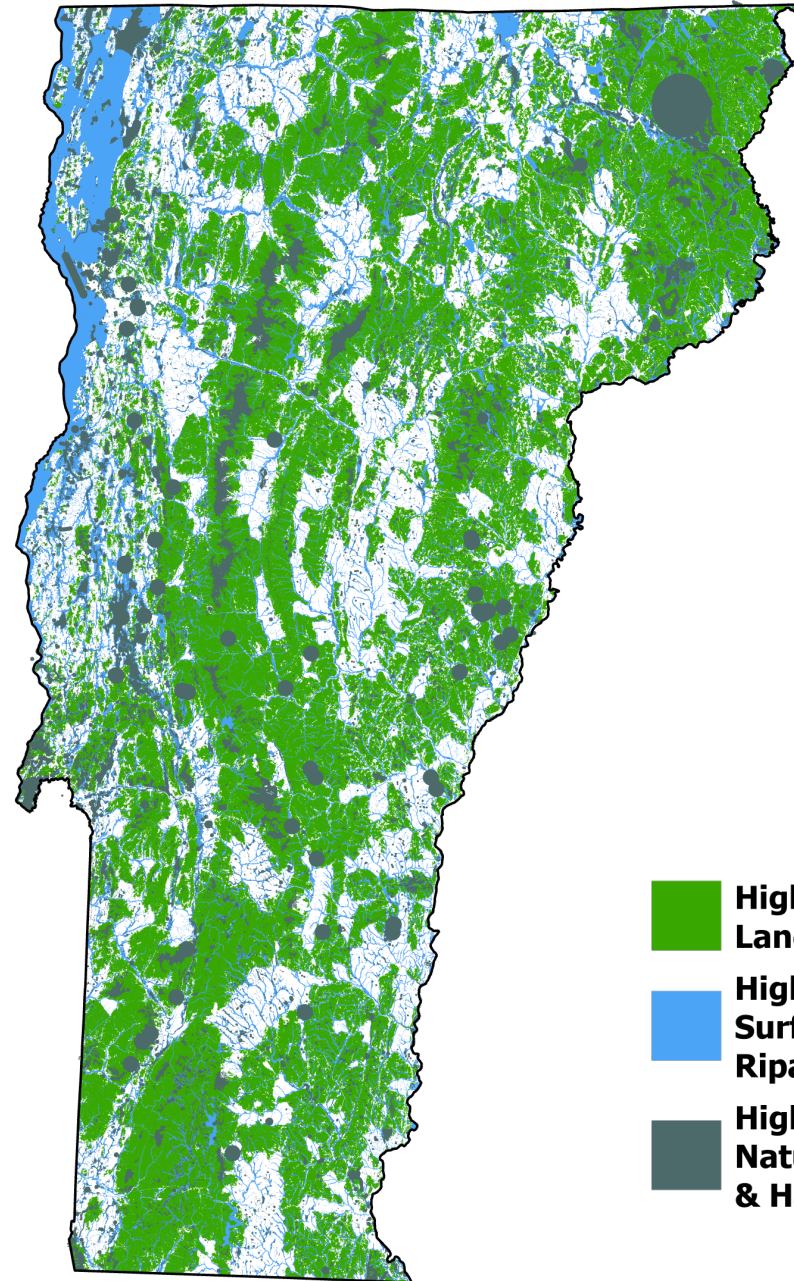
February 13, 2025





# Habitat and the Ecologically Functional Landscape

- Intact
- Connected
- Diverse



-  **Highest Priority Landscape Blocks**
-  **Highest Priority Surface Waters & Riparian Areas**
-  **Highest Priority Natural Community & Habitat Features**



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VERMONT



# Vermont's Forest Economy



	Employed	Income	Value-Added	Output
Direct	9,100	\$291.5 M	\$393.4 M	\$1.4 Billion
Total	13,800	\$521.9 M	\$521.9 M	\$2.1 Billion

# Carbon

In 2022, the forest sector compensated for 67% of Vermont's Statewide greenhouse gas emissions.

Preliminary data from 2025 Vermont Forest Carbon Inventory, Kosiba.



# Wildlife

Supporting Vermont's diversity of wildlife – that are dependent on a diversity of conditions.

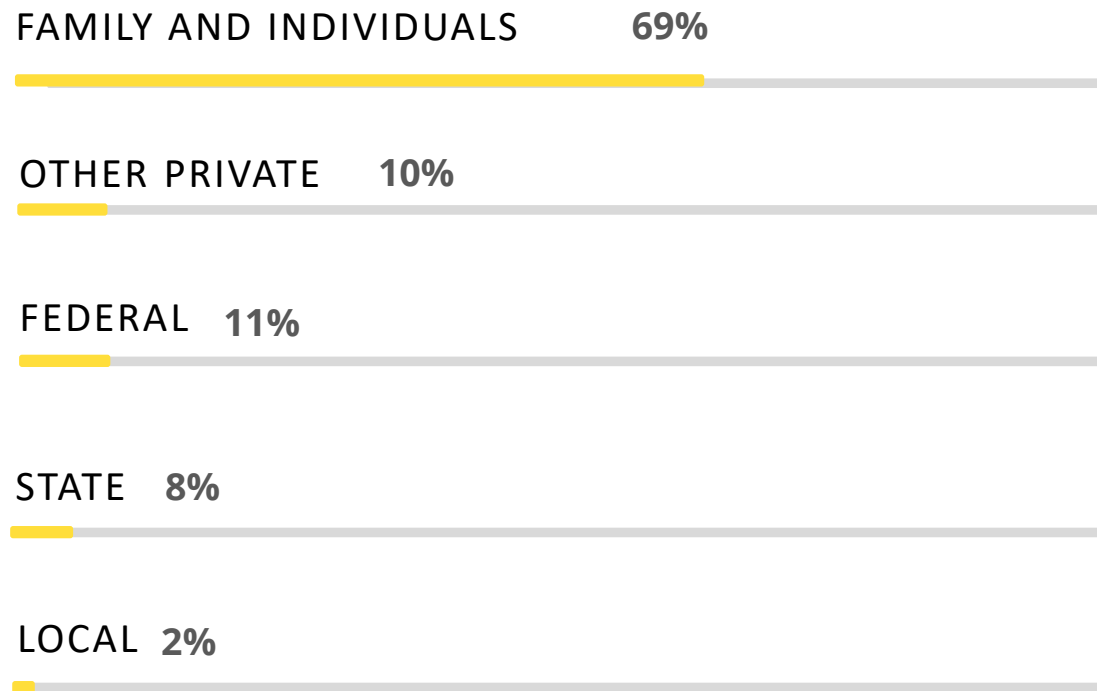


# Water

- Flood attenuation
- Clean water
- Aquatic habitat

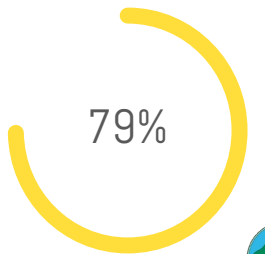


# Ownership of Vermont Forestland



**PRIVATE  
LANDOWNERS**

own 3.6 million acres







# Statutory Purpose of Use Value Appraisal

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**To preserve the working landscape, preserve the rural character of Vermont, and protect the natural ecological systems and natural resources of the forestland of Vermont.(32 V.S.A § 3750)**



# Statutory Purpose of Use Value Appraisal

Adjustments to one area affect the program's other purposes.

- to encourage and assist in their conservation and preservation for future productive use and for the protection of natural ecological systems and services,
- to prevent the accelerated conversion of these lands to more intensive use by the pressure of property taxation at values incompatible with the productive capacity of the land;
- to achieve more equitable taxation for undeveloped lands;
- to encourage and assist in the preservation and enhancement of Vermont's scenic natural resources; to assist in climate adaptation and mitigation; and
- to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety, and welfare.

# Parcels Enrolled in UVA

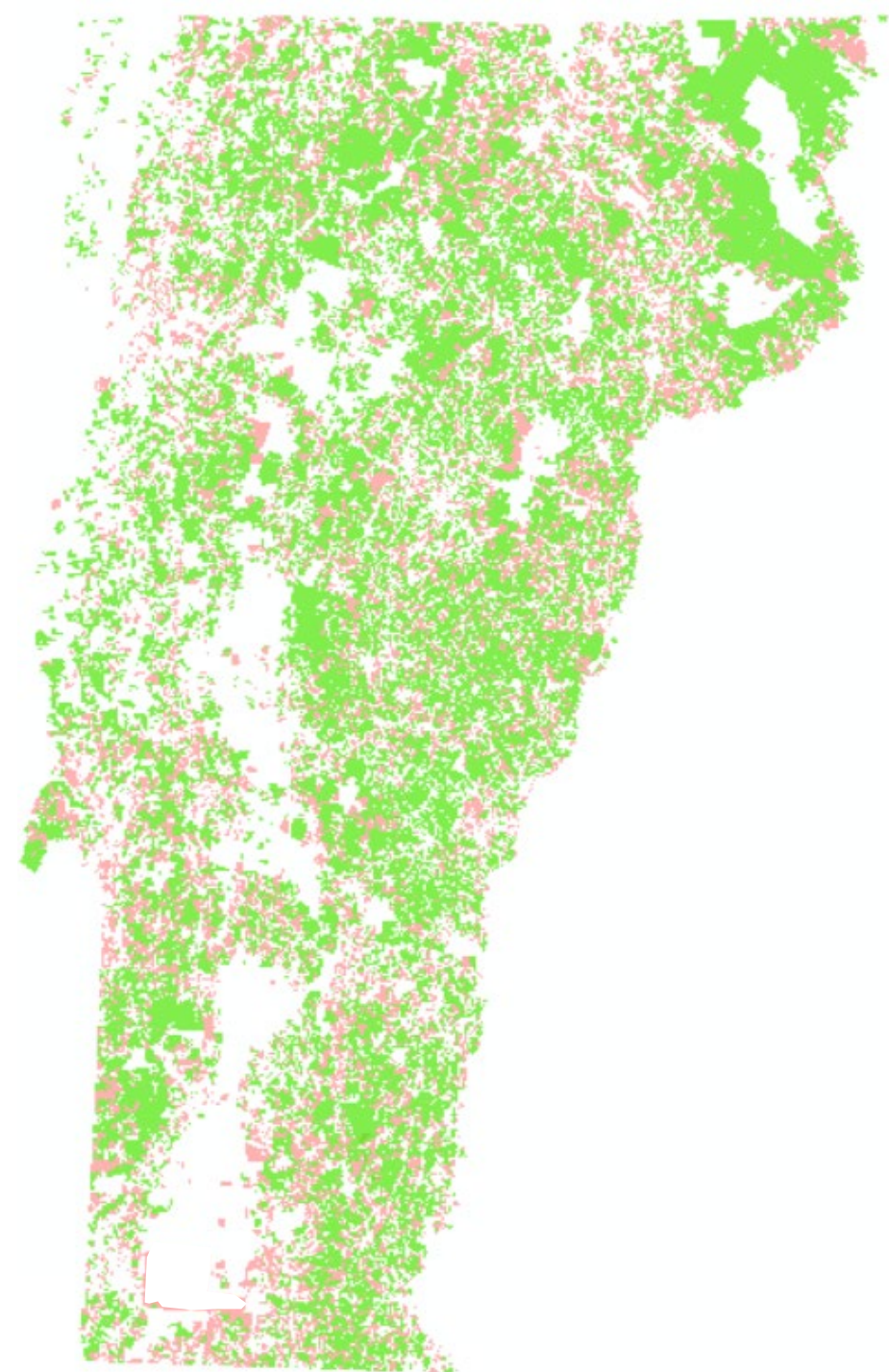
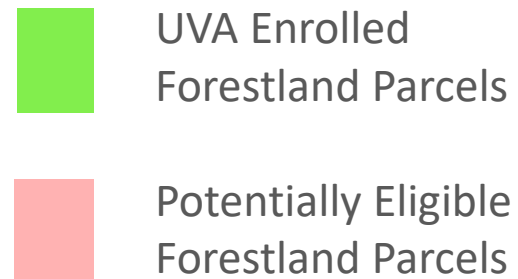
55% of eligible forestland parcels are enrolled

- 16,000 parcels enrolled
- 29,000 parcels eligible

70% of eligible forest acres are enrolled

- 2 million acres enrolled
- 2.77 million acres eligible

2022 analysis of eligibility



# Use Values - 2024



## Forestland

- \$188/acre
- \$141/acre for land >1 mile from a Class 1, 2, or 3 road.



## Agricultural Land

- \$483/acre
- (Also Open Idle/Ag Land)

# Support to Keep Forest Land Affordable

	ASSESSED VALUE				
	Acres	Per Acre	Total	Tax Rate	Annual Tax
<b>Use Value</b>	100	\$188	\$18,800	2%	\$376
<b>Fair Market Value</b>	100	\$1,500	\$150,000	2%	\$3,000
<b>Difference in tax rate:</b>					<b>\$2,624</b>

# ENROLLMENT CATEGORIES:



Managed Forestland



Productive Forestland

92% Enrolled in this category



Reserve Forestland

0.3% Enrolled in this category



Conservation Land

2% Enrolled in this category



Site IV Lands (wetlands)

3% Enrolled in this category



Open Lands

2% Enrolled in this category



Ecologically Significant Treatment Areas

<1% Enrolled in this category

# Forestland Eligibility

- At least **25 acres** of enrolled land, with a **minimum of 20 acres** of productive managed forest - *house sites and commercial developments are not eligible.*
- Management is **approved by FPR** and consistent with a forest management plan and map meeting the **minimum acceptable standards** as established by the Commissioner of FPR.
- Land eligible as Ecologically Significant Treatment Areas (ESTAs) or Reserve Forestland **do not require timber** to be the primary management objective.
- **All Site IV lands (wetlands) are eligible** when all other eligibility conditions are met.





# Program Delivery

## Forest Management Plan Review

- 2000 plans per year

## Property Visits and Inspections

- 650 - 1000 property visits per year

## Maintain documentation

- 1500 property transfers per year

## Landowner Education

- 300 presentations annually
- 3000 participants





**Forests with a critical mass of old forest characteristics can provide important contributions to:**

- Native biodiversity
- Wildlife habitat
- Hydrologic regulation
- Carbon storage
- Forest resilience
- Localized cooling and climate buffering

**Characteristics include:**

- Large old trees
- Spatial variability in tree density and size
- Abundant downed deadwood
- Multiple canopy layers
- Large standing dead trees
- Regeneration
- Unique plant communities (understory plants, mosses, lichens)

## *Why Old Forest?*

*While not exclusive to old forest, some of these contributions are enhanced in old forest and thus valuable.*

# Vermont Conservation Design: “Old forest is absent in Vermont as a functional component of the landscape.”

Vermont Conservation Design Old Forest  
Target: 9% or 419,000 acres of Vermont's  
forestland to be in an old forest condition.

It is estimated that about 218,000 acres will likely develop into old forests based on conservation easements, wilderness designation, or other status.



Young  
Forest

3-5%



Managed  
Forest



Old Forest

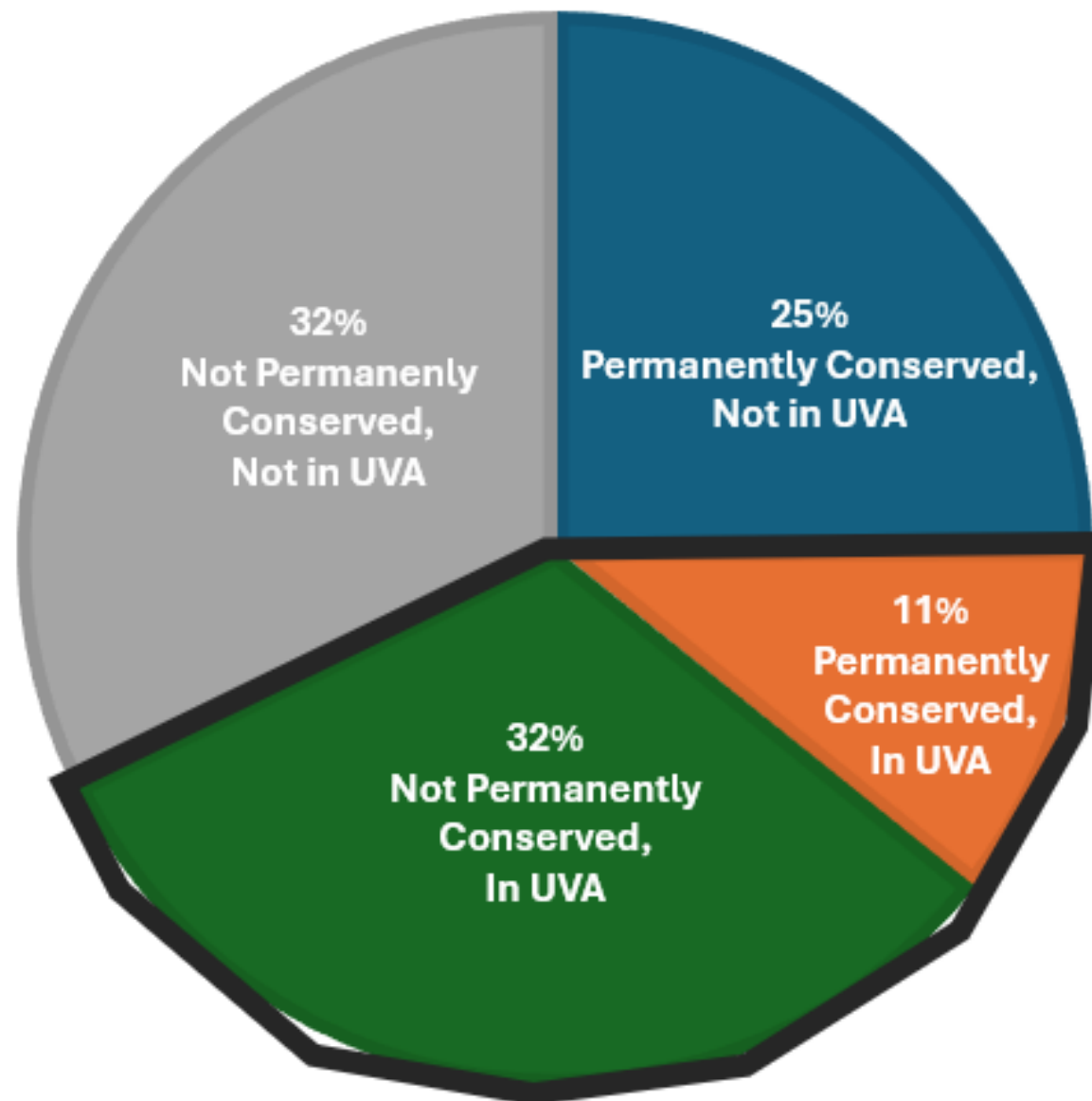
9%

VCD Targets: Embedded natural areas, natural communities, habitats

***Pursue old forest in context of other complementary goals – i.e. Young Forest targets (Vermont Conservation Design), Forest Futures Strategic Roadmap etc.***

# THE ROLE OF UVA FORESTLAND IN MAINTAINING THE 3.5 MILLION ACRES OF VERMONT CONSERVATION DESIGN HIGHEST PRIORITY FOREST BLOCKS IN VERMONT

■ Permanently Conserved, not in UVA)   ■ Permanently Conserved, in UVA)   ■ Not Conserved, in UVA   ■ Not Conserved, Not in UVA



# Reserve Forestland: Objectives

**Working Lands Objective:** Maintain UVA program focus on forest stewardship that produces forest products with oversight by licensed professionals.

**Old Forest Objective:** Increase opportunities to achieve old forests on UVA enrolled forestlands at a scale and pattern that helps Vermont benefit from old forests' values.



# Eligibility

## **Baseline eligibility:**

- 25 total enrolled forestland acres
- 20 acres are forested productive soils (Site Class I, II, or III) may be eligible for enrollment of Reserve Forestland.

**Parcels with  $\geq$  100 Enrolled acres:** 30% or more of the parcel's enrolled acres need to be composed of significant and sensitive conditions, per program standards.

**Parcels with  $<$  100 Enrolled acres:** 50% or more of the parcel's enrolled acres need to be composed of significant and sensitive conditions, per program standards.

## **Significant and Sensitive Conditions:**

- Ecologically Significant Treatment Areas (ESTAs)
- Steep slopes  $\geq$  35%
- Site IV lands, and
- Special places and sensitive sites

# Reserve Forestland Requirements

Management plans: have **old-forest specific** evaluation and description requirements.

Management: Must be managed for old forest values and functions.

- Acceptable Management Practices
- Invasive Plants
- May Require Active Management

Enrollment is voluntary – may be some or all of a parcel.

Landowners may transition between eligible categories.





# Reserve Forestland Current Progress

## Estimated Eligibility

	Acres	% Acres	Parcels	% Parcels
UVA Enrolled	532,602	27%	2,403	15%
Potentially Eligible: Not Enrolled	158,581	21%	1,717	13%
<b>Total</b>	<b>691,183</b>	<b>25%</b>	<b>4,120</b>	<b>14%</b>

## Enrollments in Progress

	Acres	Parcels
Previously Enrolled	2,743	19
New Enrollments	2,730	12
<b>Total</b>	<b>5,473</b>	<b>31</b>

Last updated: February 11, 2025

# POTENTIAL REASONS FOR CURRENT ENROLLMENT NUMBERS

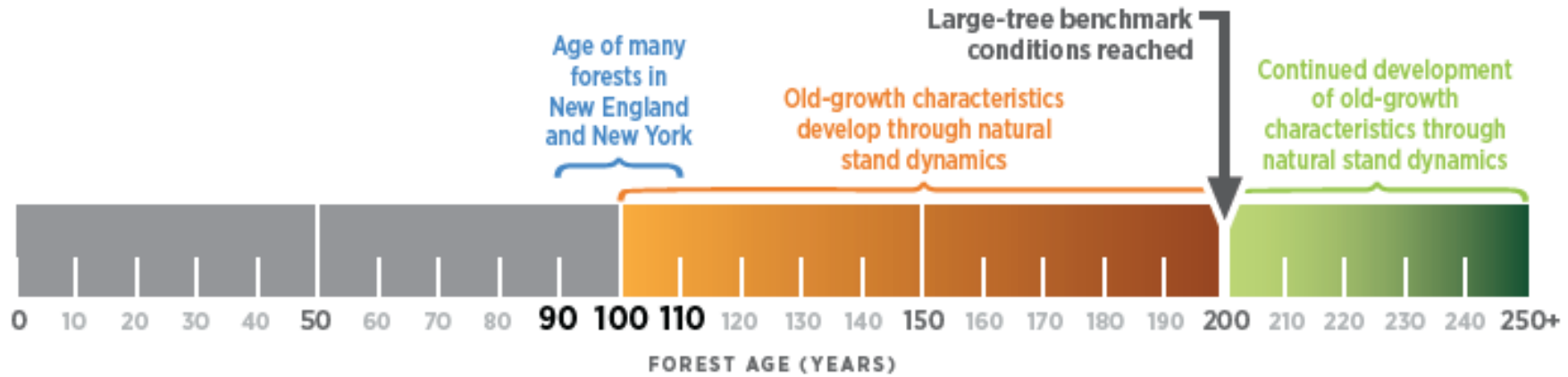
1. Limited Landowner Awareness
2. Plan Updates Aren't Due (yet)
3. Misalignment With Objectives
4. Eligibility Limitations

# Most parcels will not be eligible:

- Only about 15% of parcels are expected to be eligible for this enrollment option.
- However, old forest characteristics can be achieved decades sooner with thoughtfully designed active management strategies.
- Landowners are encouraged to talk to their forester about how forest management can best meet their goals.

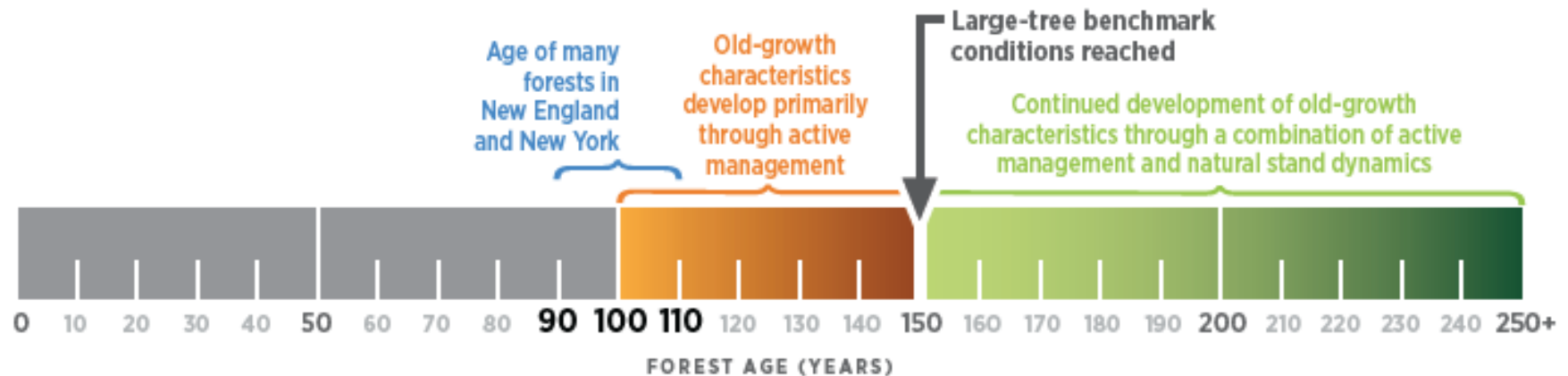


## Passive Pathway to Old Forests



Adapted from Hagan and Whitman (2004)

## Active Pathway to Old Forests



# Next Steps With Reserve Forestland

1. Support landowner awareness of enrollment opportunity
2. Support forester proficiency in eligibility and plan development
3. Draft and Submit Report on Reserve Forestland due on January 15, 2026 (Act 146 of 2022)

