

1 S.314

2 Introduced by Senators Williams and Heffernan

3 Referred to Committee on

4 Date:

5 Subject: Taxation and finance; taxation; use value appraisal; posting of land;
6 fees

7 Statement of purpose of bill as introduced: This bill proposes that when the
8 Current Use Advisory Board is recommending values for eligible land for the
9 current tax year, the Board shall recommend that land posted against hunting,
10 fishing, or trapping shall be subject to an annual surcharge of \$1.00 per acre.
11 The bill would require the revenue from the surcharge to be deposited into the
12 Fish and Wildlife Fund.

13 An act relating to a fee for posting land enrolled in the Use Value Appraisal
14 Program

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

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

17 § 3754. POWERS AND DUTIES OF BOARD

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

1 established, and to establish new criteria and values as legislation and land
2 management practices may indicate, to establish a schedule of criteria and
3 values to be recommended for the current tax year, and to recommend such
4 changes and improvement in the administration of this subchapter as
5 experience and public reaction may recommend. The Board's criteria and
6 recommended values may reflect the class, type, grade, and location of the
7 land, together with its productive capacity and the income-producing capability
8 of agricultural land and forestland. When recommending values for eligible
9 land for the current tax year, the Board shall recommend that land posted
10 against hunting, fishing, or trapping under 10 V.S.A. § 5201 shall be subject to
11 an annual surcharge of \$1.00 per acre. The surcharge shall be deposited in the
12 Fish and Wildlife Fund established pursuant to 10 V.S.A. § 4047.

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

17 (c) Prior to February 15 each year, the Board shall submit to the Director
18 its recommended schedule of criteria and values for use value appraisals for
19 the current tax year. The Director shall then distribute the valuations to all
20 municipalities, towns, and gores, and the assessing officials shall appraise
21 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. § 3755 is amended to read:

7 § 3755. ELIGIBILITY FOR USE VALUE APPRAISALS

8 * * *

9 (h) Enrolled land that is posted against hunting, fishing, or trapping
10 pursuant to 10 V.S.A. § 5201 shall be subject to an annual surcharge of \$1.00
11 per acre. To maintain eligibility for use value appraisal under this subchapter,
12 the owner of land that is posted against hunting, fishing, or trapping shall
13 certify in writing to the Commissioner that the land is posted when applying
14 for the Use Value Appraisal Program. If the owner is enrolled in the Use
15 Value Appraisal Program and subsequently posts against hunting, fishing, or
16 trapping, the owner shall notify the Commissioner in writing within 30 days
17 after the posting and pay the corresponding surcharge for the remainder of the
18 tax year.

19 Sec. 3. EFFECTIVE DATE

20 This act shall take effect on January 1, 2027.