

STATE OF VERMONT  
USE VALUE APPRAISAL PROGRAM  
FOREST MANAGEMENT ACTIVITY REPORT

NOTE: This report is to be completed and filed with the County Assessor for the reporting year. It should be completed by the landowner or a person authorized by the landowner.

How to print and file additional pages, if necessary:  
1. Indicate the number of additional pages on this form.  
2. Attach the additional pages to this form.

# USE VALUE APPRAISAL

## Program Manual

# PART II

The purpose of this report is to provide information to the Assessor regarding the use of the land for forest management activities. The information provided on this report will be used to determine the use value of the land for forest management purposes. The information provided on this report will also be used to determine the use value of the land for other purposes. The information provided on this report will be used to determine the use value of the land for all purposes.

### Activity Schedule

Please provide the following information to help determine the Use Value Appraisal Program is cutting Vermont's forest products:

Major Species Harvested	Conwood Volume Harvested	Round Wood Volume Harvested	Stump
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Handwritten notes (if any) that the management practices on the parcel have been consistent with the objectives, standards and criteria prescribed by the Forest Management Plan for the parcel in the Forest Stewardship Plan (FSP) (town where parcel is located). The Management Plan for the parcel is applicable for a period of at least 10 years, including the 12 month period beginning on next April 1, and shall cover the following:

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STATE OF VERMONT  
 USE VALUE APPRAISAL PROGRAM  
 FOREST MANAGEMENT ACTIVITY REPORT

NOTE: Both copies of this form must be completed and filed with the County Forester by February 1 of the year following the year when any management activity occurred.

Please print and attach additional page if necessary.

Landowner Name(s)	Mailing Address	Social Security Number or Federal I.D. Number*
_____	Street/P.O. Box _____	_____
_____	City State Zip Code _____	_____
_____	Street/P.O. Box _____	_____
_____	City State Zip Code _____	_____

\*The disclosure of your social security or federal identification number is mandatory, is solicited by the authority granted by 42 U.S.C. §405(c)(2)(C)(i), and will be used by the Department of Taxes in the administration of Vermont tax laws to identify individuals affected by such laws. It is also required by Title 32 Vermont Statutes Annotated, Sections 3755(b)(2) and 3755(b)(3) for property to remain eligible for use value appraisal.

I/We have completed the following activities for the year \_\_\_\_\_ in conformance with the Forest Management Plan for this parcel (describe activities):

Activities Completed Since Last Report:

Harvest Activity Since Last Report:

Please provide the following information to help determine if the Use Value Appraisal Program is enhancing Vermont's forest productivity.

Stand #	Board Foot Volume Harvested	Cordwood Volume Harvested	Major Species Harvested
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\*\*\*\*\*

I/We \_\_\_\_\_ (landowner name(s)) certify that the management practices on this parcel have been consistent with the objectives, standards and activities prescribed by the Forest Management Plan for \_\_\_\_\_ acres located in the Town of \_\_\_\_\_ (town where parcel is located). The Management Plan for this parcel is applicable for a period of at least 10 years, including the 12-month period beginning on next April 1, as (check one of the following):

\_\_\_\_\_ previously filed \_\_\_\_\_ revised and amended on the attached addendum

When signed, this Forest Management Activity Report shall become an addendum to the landowner's Forest Management Plan and shall constitute landowner(s) acceptance of said Plan. All landowners must sign.

Landowner Signature \_\_\_\_\_ Date \_\_\_\_\_ Landowner Signature \_\_\_\_\_ Date \_\_\_\_\_  
 \*\*\*\*\*

Received by: \_\_\_\_\_  
 Department of Forests, Parks and Recreation \_\_\_\_\_ Date \_\_\_\_\_

AGRICULTURAL LAND, FOREST LAND, CONSERVATION LAND AND FARM BUILDINGS USE VALUE APPRAISAL APPLICATION FORM		Please check if: <input type="checkbox"/> New Enrollment <input type="checkbox"/> Addition to enrolled parcel	FORM LU-AFCFB Rev. 2005																														
PLEASE READ INSTRUCTIONS ON COVER PAGE - Do not separate this form. Section 1. To be completed by landowner (Please Print or Type - Provide all information and return all copies or this application will be returned)																																	
1. NAME OF LANDOWNER (list all persons holding record title to this parcel): _____ _____		3. APPLICATIONS MUST BE POSTMARKED OR DELIVERED TO PROPERTY VALUATION AND REVIEW, DEPARTMENT OF TAXES, P.O. BOX 1577, MONTPELIER, VT 05601-1577, BY SEPTEMBER 1, ENCLOSE A RECORDING FEE CHECK FOR \$7.00 AND 3 COPIES OF MAP.																															
2. LANDOWNER'S MAILING ADDRESS: _____ _____ PHONE: _____		4. PROPERTY LOCATED IN TOWN OF (if located in more than one town, file a separate application for each town): _____																															
6. SCHOOL PROPERTY ACCOUNT NUMBER (SPAN): _____		5. LOCATION OF PROPERTY (example: north side of intersection of Town Road #14): _____																															
7. ACCORDING TO YOUR TOWN'S GRAND LIST, HOW MANY TOTAL ACRES IN THIS PARCEL DO YOU OWN? _____ ACRES																																	
8. FROM THE TOTAL ACRES IN QUESTION 7, HOW MANY ACRES, IF ANY, ARE YOU EXCLUDING FROM USE VALUE APPRAISAL? _____ ACRES. (At a minimum you must exclude: the 2 acres of land surrounding each dwelling, camp, mobile home, or other buildings not directly related to farming or forestry purposes; the actual acreage of any land used for a right-of-way, fee hunting or fishing, commercial mining, excavation or landfill activity, or other land not directly related to farming or forestry purposes.)																																	
9. EXCLUDED PORTIONS: (To prevent you from being charged a penalty in the future on excluded land, precisely describe each portion of land that is on line 8.)																																	
10. ACRES TO BE APPRAISED AT USE VALUE:		11. FARM BUILDINGS ACTIVELY USED BY A FARMER TO BE ENROLLED: Provide number of each type to be enrolled.																															
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Category</th> <th style="text-align: left;">Acres</th> </tr> </thead> <tbody> <tr><td>Agricultural land</td><td>_____</td></tr> <tr><td>Productive Forest land</td><td>_____</td></tr> <tr><td>Nonproductive Forest land</td><td>_____</td></tr> <tr><td>Conservation Land</td><td>_____</td></tr> </tbody> </table>	Category	Acres	Agricultural land	_____	Productive Forest land	_____	Nonproductive Forest land	_____	Conservation Land	_____	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr><td>Barns</td><td>_____</td><td>Farm Crop</td><td>_____</td></tr> <tr><td>Greenhouses</td><td>_____</td><td>Processing Facility</td><td>_____</td></tr> <tr><td>Sheds</td><td>_____</td><td>Farm Employee</td><td>_____</td></tr> <tr><td>Silos</td><td>_____</td><td>Housing</td><td>_____</td></tr> <tr><td>Sugarhouses</td><td>_____</td><td>Total</td><td>_____</td></tr> </tbody> </table>			Barns	_____	Farm Crop	_____	Greenhouses	_____	Processing Facility	_____	Sheds	_____	Farm Employee	_____	Silos	_____	Housing	_____	Sugarhouses	_____	Total	_____
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Sugarhouses	_____	Total	_____																														
12. ANSWER ALL QUESTIONS: Unanswered questions will limit eligibility																																	
A. Is there acreage in the same ownership and contiguous to the total parcel acres on line 7 which is not included in this application?		YES _____	NO _____																														
B. Are there any dwellings, camps, mobile homes or other buildings on the entire property? if YES, give number and type:		YES _____	NO _____																														
C. Do you (owner) qualify as a farmer by making half of your gross annual income from the business of farming as defined in Regulation 1.175-3 of the Internal Revenue Code of 1954 and/or from the sale of processed products produced from 75 percent of the farm crops produced on the farm?		YES _____	NO _____																														
D. Was the dwelling(s) on line 11 in use during the preceding tax year exclusively to house one or more farm employees, as defined in section 4469 of Title 9, and their families, as a nonmonetary benefit of the farm employment?		YES _____	NO _____																														
E. If you (owner) do not qualify as a farmer, are your farm buildings leased to and actively used by a qualifying farmer under a written lease of at least 3 years? Enclose copy of lease.		YES _____	NO _____																														
F. IF YOU ARE APPLYING FOR AGRICULTURAL LAND IN ACTIVE USE:		YES _____	NO _____																														
1. Is this application for at least 25 contiguous acres in active use for any of the following? Cropland _____ Hayland _____ Orchard _____ Sugarbush _____ Christmas trees _____ Pasture _____		YES _____	NO _____																														
2. If this application is for less than 25 contiguous acres:		YES _____	NO _____																														
a. Is the land contiguous with land you own in the next town, making at least 25 acres?		YES _____	NO _____																														
b. Does the land produce gross income of at least \$2,000/year from the sale of farm crops?		YES _____	NO _____																														
c. Is the land leased to and actively used by a farmer under a written lease for at least 3 years? (include copy of lease stating number of acres being leased)		YES _____	NO _____																														
G. IF YOU ARE APPLYING FOR FOREST LAND:		YES _____	NO _____																														
1. Is your application for at least 25 contiguous acres of forest land?		YES _____	NO _____																														
2. Is more than 20% of the land nonproductive forest land or open land (see instructions)?		YES _____	NO _____																														
3. If this application is for less than 25 contiguous forested acres, is the land contiguous with land you own in the next town, making a least 25 acres?		YES _____	NO _____																														
H. IF YOU ARE APPLYING FOR CONSERVATION LAND:		YES _____	NO _____																														
1. Has your land been certified under 10 V.S.A. subsection 6306(b)?		YES _____	NO _____																														
2. Have you been certified as a qualified organization as defined in 10 V.S.A. section 6301a?		YES _____	NO _____																														
3. Have you been determined by the Internal Revenue Service to qualify as a Section 501(c)(3) organization which is not a private foundation as defined in Section 509a of the Internal Revenue Code for at least five years preceding certification as defined in 10 V.S.A. Section 6301a?		YES _____	NO _____																														
SECTION 2. To be completed by landowner(s) - ALL LANDOWNERS MUST SIGN - if signature by other than owner(s), attach copy of recorded power of attorney or other recorded authorization. Do not separate this form.																																	
I hereby certify that I intend to have all my property described on this application appraised at use value except those portions specifically excluded on line 8. I acknowledge that I, my heirs or assigns, are subject to the provisions of 32 V.S.A. Chapter 124 and the regulations and use values as adopted and prescribed by the Current Use Advisory Board and state statutes. WHEN THIS APPLICATION IS SIGNED BY THE LANDOWNER(S) AND APPROVED BY THE STATE, IT SHALL BE RECORDED IN THE LAND RECORDS OF THE MUNICIPALITY AND SHALL CONSTITUTE A LIEN TO SECURE PAYMENT OF THE LAND USE CHANGE TAX TO THE STATE UPON DEVELOPMENT OF THE PARCEL. THE LIEN SHALL RUN WITH THE LAND. THE LANDOWNER SHALL BEAR THE RECORDING COST.																																	
Owner Signature: _____		Date: _____																															
Owner Signature: _____		Date: _____																															
Owner Signature: _____		Date: _____																															
SECTION 3. To be completed by Director																																	
From the information herein certified by the applicant, I have determined that the applicant's property is eligible for use value appraisal.																																	
Date: _____		: DIRECTOR, Division of Property Valuation & Review																															

White - Property Valuation and Review

Pale Yellow - Town

Green - County Forester

Goldenrod - Landowner

**AGRICULTURAL LAND, FOREST LAND, CONSERVATION LAND AND FARM BUILDINGS  
USE VALUE APPRAISAL - APPLICATION AND INSTRUCTIONS**

FORM LU-AFCFB  
REV. 2005

For local property tax purposes, eligible agricultural, forest land and conservation land will be appraised at use values determined by the Current Use Advisory Board. The landowner will pay taxes based on the use value. Eligible farm buildings will be exempt from all property taxes. The purpose of the program is to keep productive agricultural and forest land in production and help to slow the development of these lands. When a landowner enrolls land in the program he or she is making a long term commitment to manage the land according to accepted farm, forest and conservation practices.

If property enrolled in the program is ever developed, the owner will be liable for a land use change tax on the portion of the property that is developed. Development means the construction of any dwelling, camp, mobile home or other buildings not directly related to farming or forestry purposes, or the commencement of commercial mining, excavation, landfill activity or fee hunting or fishing on land enrolled in the program or, the subdivision of enrolled property into parcels less than 25 acres in size. Please see the law and rules for further definitions of development. The amount of the tax will be twenty percent of the fair market value of the developed portion of the land, calculated at the time the land ceased receiving use value appraisal. The tax will be ten percent for any portion enrolled more than ten years. Land may be voluntarily withdrawn from use value appraisal at any time by the owner, or it may become ineligible through some other action of the owner. The land will then return to fair market value appraisal, but the land use change tax would not be due unless and until the land is developed, or the owner wishes to discharge the lien to clear the title.

**ELIGIBLE LAND AND FARM BUILDINGS**

**A. Agricultural Land:** Agricultural land means any land, exclusive of housesite(s) or other development, which meets any of the following conditions:

1. It is owned by a farmer and is part of the farm unit.
2. It is leased to a farmer as part of his farming operation under a written lease for at least three years. A copy of the lease must be submitted with the application.
3. It has and will continue to produce an annual gross income from the sale of farm crops in one of two, or three of the five, immediately preceding calendar years of at least \$2,000 for parcels of up to 25 acres, and \$75 per acre for each acre over 25, with the total income required not to exceed \$3,000. Farm crops include, animal fiber, cider, wine and cheese produced on the enrolled land or on a housesite adjoining the enrolled land from agricultural products grown on the enrolled land.
4. It is at least 25 contiguous acres and in active use to do one or a combination of the following: grow and annually harvest hay or cultivated crops; pasture at least one animal unit per three acres for a minimum of 30 days per year (an animal unit is defined as one horse, one cow, one mule, five goats or five sheep); cultivate and harvest Christmas trees; cultivate trees, bushes or vines to produce an annual crop of edible fruit; or produce an annual maple product. Forest land that is being pastured is not considered agricultural land for the purposes of this program and must be entered in the forest land category on this application.

**B. Farm Buildings:** Eligible farm buildings include all farm buildings and other farm improvements which are actively used by a farmer as part of a farming operation, are owned by a farmer or leased to a farmer under a written lease for a term of three years or more, and are situated on land that is enrolled in a use value appraisal program or on a housesite adjoining enrolled land; "Farm Buildings" shall include up to \$100,000 of the value of a farm facility processing farm crops, a minimum of 75 percent of which are produced on the farm and shall not include any dwelling other than a dwelling in use during the preceding tax year exclusively to house one or more farm employees, as defined in section 4469 of Title 9, and their families, as a nonmonetary benefit of the farm employment. "Farmer" means a person who earns at least one-half of his annual gross income from the business of farming as that term is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1954 and/or from the sale of processed products produced from 75 percent of the farm crops produced on the farm. "Person" means any individual, firm, corporation, partnership or other form of organization or group of individuals. "Owner" means the person who is the owner of record. "Farm employee" means an individual employed by a farm employer in farming operations. "Farm employer" means an individual who earns at least one-half of his or her annual gross income from the business of farming as that term is defined in Section 1.175-3 of the regulations issued by the United States Department of the Treasury under the Internal Revenue Code of the United States, as amended. "Housing provided as a benefit of farm employment" means housing owned or controlled by the farm employer and provided for the occupancy of the farm employee and his or her family or household members for no consideration other than the farm employee's labor. Payment of utility and fuel charges paid by the farm employee does not affect the designation of housing provided as a benefit of farm employment.

**C. Forest Land:** Eligible land is any forest land which is at least 25 contiguous acres, exclusive of housesite(s) or other development, which is under an approved forest management plan for purposes of harvesting repeated forest crops in accordance with accepted forest management practices. Land which is not capable of growing 20 cubic feet per acre per year plus open land not to be restocked within two years under the provisions of a forest management plan cannot exceed 20% of the total eligible land appraised at use value. The management plan must be approved by and filed with the Department of Forest, Parks and Recreation by October 1 to receive use value appraisal in the next tax year. For continued eligibility a management activity report must be filed with the Department by February 1 of the year following the year when the management activity occurred. Forest land in the program will be inspected by state foresters at least once every five years.

**Conservation Land:** Eligible land includes any land exclusive of any house site, which is certified under subsection 6306(b) of Title 10, is owned by an organization that was certified by the Commissioner of Taxes as a qualified organization as defined in 10 V.S.A. Section 6301a, and for at least five years preceding its certification was determined by the Internal Revenue Service to qualify as a Section 501(c)(3) organization which is not a private foundation as defined in Section 509(a) of the Internal Revenue Code, and is under active conservation management in accord with standards established by the commissioner of forests, parks, and recreation. Conservation plan must be approved by and filed with the Department of Forests, Parks and Recreation by October 1 to receive use value appraisal in the next tax year. For continued eligibility a management activity report must be filed with the Department by February 1 of the year following the year when the management activity occurred. Conservation land in the program will be inspected by state foresters at least once every five years. Conservation land will be enrolled at the forest land use value.

**THE APPLICATION PROCESS**

A separate application form must be submitted for each noncontiguous parcel.

By September 1, for agricultural, forest land, conservation land and farm buildings, fill out this application form for use value appraisal of your property for next year and submit it to Property Valuation and Review. All information must be provided or the application will be rejected. For parcels that contain ONLY agricultural land and farm buildings, enclose 3 copies of a map of your property that are to state standards (see standards below). Also enclose a recording fee check for \$7.00 made payable to Property Valuation and Review.

By October 1, for parcels that are conservation land, forested or combined forest and agricultural land, the applicant must submit to the Department of Forest, Parks and Recreation a conservation or forest management plan and 3 copies of a map of the property that are to state standards. The plan and maps must be approved by the Department. Send conservation plans to the commissioner of Forests, Parks and Recreation and forest plans to your County Forester.

All maps must meet the following standards:

1. The map must be prepared using a Vermont Base Map Orthophoto by drafting on an orthophoto original or tracing from an orthophoto. If you use a tracing, the four Vermont Coordinate System coordinates nearest the parcel's boundaries must be indicated on the map; also include an insert locus map to indicate the parcel's location.
2. The map must include the following: owner's name, town in which the parcel is located, name of drafts person, orthophoto number, north arrow, scale, date prepared.
3. The map must show the boundaries of the entire parcel, the boundaries of the portion of the parcel to be included in the program, and the boundaries of the portion of the parcel to be excluded from the program. These areas must be labeled and the acreage of each area must be listed in a chart. If the parcel is divided by a town line, develop a map chart for each town.
4. The map must delineate and label the agricultural land, the enrolled farm buildings, and each stand of trees of forest land to be enrolled. The forest or conservation type and acreage of each forest or conservation stand must be included.
5. A chart must be included on the map or attached to the map to show the acreage for agricultural land, the acreage of productive forest land by stand or conservation areas, and the acreage of nonproductive forest land by stand. If the total acreage calculated off the orthophoto does not agree with the acreage in the town records, the enrolled acreage must be prorated (adjusted) to match town records. Do not prorate the actual acreage excluded.

**LINE BY LINE INSTRUCTIONS - PRINT IN INK OR TYPE. ALL INFORMATION MUST BE PROVIDED OR THE APPLICATION WILL BE REJECTED:**

- Line 1. List all persons holding record title to this parcel. A separate application must be submitted for each noncontiguous parcel and/or for parcels in different ownership. If a husband holds title to one parcel, and the husband and wife hold joint title to a contiguous parcel under another deed, two applications must be filed because these parcels are under separate unique ownership.
- Line 2. Fill in your complete mailing address and phone number of contact person.
- Line 3. The application deadline is September 1. Three maps for agricultural parcels are also due at this time. Three maps and one forest or conservation management plan are to be filed with the county forester or commissioner respectively by October 1, one month following the application deadline.
- Line 4. Fill in the name of the town where your parcel is located. If your parcel is located in more than one town, file a separate application for each town.
- Line 5. Describe where in the town your parcel is located. An example might be: "One mile south on TH #9 from the intersection of Route 15 and Mountain Road".
- Line 6. Fill in the School Property Account Number (SPAN) that your town has assigned to your parcel.
- Line 7. Fill in the total number of acres your town's grand list has you listed for. You may know that you own more, or less acres than the town says you have, but for this program the town listed acreage is what the state must use.
- Line 8. Fill in the total number of acres you wish to exclude from the use value program. At a minimum, two acres must be excluded surrounding any dwelling, camp, or mobile home. You also must exclude the acreage of land used for commercial mining, excavation or landfill, or that land directly related to nonfarming, nonforestry or nonconservation purposes and for buildings not used for forestry or farming purposes. Additionally, if you plan to build on land in the program, or sell less than 25 acres in the near future, you may wish to initially exclude this land so that you are not charged a land use change tax in the future.
- Line 9. To prevent you from being charged a penalty in the future on property you had originally excluded from the program the state must have a precise description of the excluded property. Attach an additional sheet of paper if there is not enough room. Refer to your map whenever possible. Make sure the excluded portions are clearly marked on your maps.
- Line 10. First Subtract line 8 from line 7. This is the total number of acres that will be appraised at use value at the time of application. Second, separate your total acreage to be appraised into the 3 categories according to your map and enter the acres by category. For those organizations qualifying, conservation land must be entered as "Conservation Land".
- Line 11. Provide the number of each type of eligible farm building to be exempt from all property taxes.
- Line 12. Answer all of the questions. This will help determine your eligibility (see the description of eligible land above). Under the "forestry 20%" rule, a maximum of 20% of the total eligible land to be enrolled may be enrolled as nonproductive forest or open land. To determine this amount take the number of acres of "Productive Forest Land" you have listed on line 10 and divide by 4. This will give you the maximum number of additional acres which may be enrolled in a combination of Nonproductive Forest and open land. If you have more acreage than the 20% rule allows, it must be excluded on line 8.

Complete Section 2. **ALL LANDOWNERS MUST SIGN.** If signature by other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

Return ALL copies and enclose a recording fee check for \$7.00 by September 1 to:

Make check payable to: Property Valuation and Review  
 Department of Taxes  
 P.O. Box 1577  
 Montpelier, VT 05601-1577

**NOTICE OF CHANGE OF OWNERSHIP**  
(Not to be recorded in municipal land records)

**PART A**

The property is located in the Town of \_\_\_\_\_ Parcel ID# from grand list book \_\_\_\_\_

Description of Parcel \_\_\_\_\_

Prior to change, the property was enrolled as follows:

Owners Names: \_\_\_\_\_

(list all) \_\_\_\_\_

Address(es): \_\_\_\_\_

Total Parcel Size: \_\_\_\_\_ acres Excluded acres \_\_\_\_\_

Agricultural, Forest and Conservation Use Value Program Farm Buildings exempt from all taxes

_____ Ag. Acres	_____ Barns	_____ Sugarhouses
_____ Forest	_____ Greenhouses	_____ Farm Employee
_____ Non Prod.	_____ Sheds	_____ Housing
	_____ Silos	_____ Other
		_____ Total

On \_\_\_/\_\_\_/\_\_\_ a change of ownership took place and \_\_\_\_\_ acres were transferred to: (Name and Address)

**PART B**

I am the owner of all/a portion of the property described in Part A and wish to have it continue in the use value appraisal program as outlined below. I have enclosed a program application and maps of the parcel drawn to the standards established for enrollment in the program.

Owners Names: \_\_\_\_\_

(list all) \_\_\_\_\_

Address(es): \_\_\_\_\_

Total Parcel Size: \_\_\_\_\_ acres Excluded acres \_\_\_\_\_

Agricultural, Forest and Conservation Use Value Program Farm Buildings exempt from all taxes

_____ Ag. Acres	_____ Barns	_____ Sugarhouses
_____ Forest	_____ Greenhouses	_____ Farm Employee
_____ Non Prod.	_____ Sheds	_____ Housing
	_____ Silos	_____ Other
		_____ Total

Signature \_\_\_\_\_ Date \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

SEND THIS COMPLETED LU-CHANGE, NEW OR REVISED APPLICATION, COPIES OF THE MAPS AND RECORDING FEE TO PROPERTY VALUATION AND REVIEW, DEPARTMENT OF TAXES, P.O. BOX 1577, MONTPELIER, VT 05601-1577. THIS INFORMATION MUST BE RECEIVED AT PROPERTY VALUATION AND REVIEW IMMEDIATELY FOLLOWING THE CHANGE OF OWNERSHIP. IT IS SUGGESTED THAT THIS MATERIAL BE COMPLETED AND FORWARDED AT THE TIME OF CLOSING. FAILURE TO COMPLY WILL RESULT IN DISQUALIFICATION. IT MAY ALSO RESULT IN THE ASSESSMENT OF A LAND USE CHANGE TAX OR TAXATION AT FAIR MARKET VALUE.

## CHANGE OF OWNERSHIP

This notice is designed to inform Property Valuation and Review of any deeded changes of ownership which may affect the qualification of property enrolled in the Agricultural Land, Forest Land, Conservation Land and Farm Buildings Use Value Appraisal Program in Chapter 124 of Title 32 of the Vermont Statutes Annotated.

Enrolled property must remain in active agriculture or forest use to be taxed at use value. If the property is converted to nonfarm use, subdivided or otherwise developed, a land use change tax may be due. If only a portion of the property is developed, the tax applies only to that portion. More detailed information is available upon request from Property Valuation and Review, Department of Taxes, P.O. Box 1577, Montpelier, VT 05601-1577.

### Agricultural Land, Forest Land, Conservation Land and Farm Buildings Use Value Appraisal Program

**Agricultural land:** At least 25 contiguous acres in active agricultural use; or smaller parcels generating at least \$2,000 annually from the sale of farm crops; or actively used agricultural land owned by or leased to a farmer. Land is taxed at use value. There is a lien which runs with the land to secure the payment of a land use change tax of 10% or 20% of the fair market value of developed property.

**Farm Buildings:** All farm buildings and other farm improvements which are actively used by a farmer as part of a farming operation, are owned by a farmer or leased to a farmer under a written lease for a term of three years or more, and are situated on land that is enrolled in a use value appraisal program or on a housesite adjoining enrolled land. Farm buildings are not taxed. If there is a change of use of enrolled farm buildings to other than farming, a land use change tax of 10% or 20% of the fair market value of the changed land will be due.

## INSTRUCTIONS

If enrolled land is conveyed and is to remain in the program, this notice and an application must be completed and forwarded within 30 days of the conveyance to Property Valuation and Review, Department of Taxes, P.O. Box 1577, Montpelier, VT 05601-1577.

Part A must be completed in all cases. It is a description of the property as it existed prior to the conveyance. Part B must be used to describe the property and its owners after the transfer of ownership. If a portion of the property is retained by the original owner and is to continue to be enrolled by the original owner, then the original owner must complete Part A and B in order for the land retained to continue in the program.

If any of the land is to be discontinued from use value appraisal, a Notice of Development or Discontinuance must be filed.

**FAILURE TO FILE UPDATED APPLICATIONS WILL RESULT IN THE PROPERTY BECOMING DISQUALIFIED.** The owner(s) of any land that is to be continued in the use value appraisal program must file an application for each parcel to be enrolled and file maps which conform to the standards described in the application instructions. **FAILURE TO FILE NEW APPLICATIONS AND MAPS WILL DISQUALIFY YOUR PARCEL AND RESULT IN A DEMAND ON YOU FOR PAYMENT OF YOUR FULL PROPERTY TAXES.**



VERMONT  
DEPARTMENT OF TAXES  
MONTPELIER VT 05609-1401

NOTICE OF DEVELOPMENT OR DISCONTINUANCE FROM  
LAND USE VALUE APPRAISAL PROGRAM

PLEASE READ INSTRUCTIONS ON BACK  
PLEASE PRESS HARD WHEN WRITING

<b>SECTION A</b> To be completed by Landowner or Director of PVR		Parcel Identification No.	TOWN:
Name of Landowner			
Street, P. O. Box or RFD	Phone	Date of original use value appraisal approval	
City	State	Zip Code	Date of development or discontinuance

Check appropriate boxes; and explain reasons for withdrawal or disqualification below.

- Voluntary withdrawal from appraisal program
- Disqualified but no development
- Withdrawal due to development
- Full parcel of land withdrawn
- Portion of parcel withdrawn (please describe)

Maps: If a portion of the land is being withdrawn, you must submit 3 copies of maps and map charts of the entire parcel delineating the revised enrolled and excluded acreage drawn to the orthophoto mapping standards.

Description: \_\_\_\_\_

Reason for withdrawal: \_\_\_\_\_

Number of acres withdrawn \_\_\_\_\_ Number of acres developed \_\_\_\_\_

Signature of Landowner \_\_\_\_\_ Date \_\_\_\_\_ Signature of Landowner \_\_\_\_\_ Date \_\_\_\_\_

Mail all copies of completed form and maps to : Property Valuation & Review Division  
Department of Taxes, P.O. Box 1577, Montpelier, VT 05601-1577

<b>SECTION B</b> To be completed by the PROPERTY VALUATION & REVIEW DIVISION			
Number of acres withdrawn from use value appraisal _____		Number of acres developed _____	
Date of Determination	Signature - Director, Property Valuation & Review		Date Issued

PROPERTY VALUATION & REVIEW COPY  
WHITE

VERMONT DEPARTMENT OF TAXES COPY  
YELLOW

TOWN ASSESSING OFFICIALS COPY  
PINK

LANDOWNER COPY  
GOLDENROD



## INSTRUCTIONS

**Section A - Development/Discontinuance**

This form is to be used to notify the landowner and Property Valuation and Review of the development or discontinuance of land from the use value appraisal program. If development or discontinuance is occurring on only a portion of the land enrolled, 3 copies of a revised map are required to be filed with this notice. This form and maps must be filed by the landowner by completing Section A and mailing all copies of the completed form and maps to Property Valuation & Review, Department of Taxes, P.O. Box 1577, Montpelier, VT 05601-1577.

The fair market value of the land being discontinued will be determined. If any land has been or is to be developed, the value of the developed land will also be determined. There is a land use change tax of twenty percent of the fair market value of the developed land. The tax will be ten percent if the owner demonstrates to the satisfaction of the director that the parcel has been enrolled more than ten years. If the developed land is a portion of a parcel the fair market value of the developed land shall be the fair market value of the developed land prorated on the basis of acreage divided by the common level of appraisal. The tax is due 30 days after the tax notice is mailed to the taxpayer and shall be collected in accord with and subject to the penalty, interest and enforcement provisions under chapter 151 of Title 32 V.S.A. If you wish to prepay the tax and have the lien removed from discontinued property that has not been developed yet, you may do so by sending a check for twenty percent of the value of the property and a lien release fee to the state.

"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. "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, 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 which qualifies for enrollment and for which, within 30 days following the transfer, each transferee applies for reenrollment in the use value appraisal program. "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 section 3655(b) of this title, or contrary to the minimum acceptable standards for forest management; 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. 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.

Appeals: You may appeal the development/discontinuance of enrolled property.

Development/Discontinuance Appeal (Section A):

If you wish to appeal the development/discontinuance of enrolled property determined to be no longer eligible or that the property has undergone a change in use, you must file your appeal with the Director of Property Valuation and Review as noted below.

- Step 1: You may appeal the decision of the director to the director of PV&R within 30 days of the date the Notice of Development or Discontinuance was issued. No fee.
- Step 2: If still aggrieved, an appeal of the director's decision may be made in the same manner and under the same procedures as an appeal from a decision of a board of civil authority, as set forth in subchapter 2 of chapter 131 of Title 32 V.S.A. This allows for an appeal to the State Appraiser via the Director (\$30.00 fee) or the Superior Court (\$225.00 filing fee). Such an appeal must be received in the office of the director before the close of business on the 30th day after the date of mailing of the Director's decision.

If you wish to appeal the development/discontinuance resulting from a decision of the Department of Forests, Parks and Recreation concerning the filing of an adverse inspection report or the denial of approval of a management plan, you must file an appeal with the Commissioner of the Department of Forests, Parks and Recreation as noted below.

- Step 1: You may appeal the decision of the Commissioner to the Commissioner of the Department of Forests, Parks and Recreation within 30 days of the date the Notice of Development or Discontinuance was issued. No fee.
- Step 2: If still aggrieved, an appeal of the Commissioner's decision may be taken to the Superior Court (\$225.00 filing fee) in the same manner and under the same procedures as an appeal from a decision of a board of civil authority as set forth in subchapter 2 of chapter 131 of title 32 V.S.A. Such an appeal must be received in the office before the close of business on the 30th day after the date of mailing of the Commissioner's decision.

If you have any questions regarding this form, please contact the Division of Property Valuation and Review, Department of Taxes, P.O. Box 1577, Montpelier, VT 05601-1577. Telephone (802) 823-5861

APPLICATION FOR CERTIFICATION AS QUALIFIED ORGANIZATION (10 VSA CHAPTER 155)

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Contact Person \_\_\_\_\_

Phone # ( )- \_\_\_\_\_ e-mail address: \_\_\_\_\_

1. Is Applicant exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If no, go to Section 2. If yes, complete the following:

Has organization received an I.R.S. determination that it is a 501(c)(3) organization but not a private foundation?

\_\_\_\_\_ YES \_\_\_\_\_ NO

Attach a copy of I.R.S. determination.

2. Is the applicant organization a 501(c)(2)?

\_\_\_\_\_ YES \_\_\_\_\_ NO

If yes, is it controlled exclusively by 501(c)(3) organizations that are not private foundations and are principally engaged in the preservation of undeveloped land for the purposes expressed in 10 V.S.A. section 6301?

\_\_\_\_\_ YES \_\_\_\_\_ NO

Attach articles of association, bylaws, and 501(c)(3) determination by I.R.S. for each controlling organization.

3 Is Applicant principally engaged in the preservation of undeveloped lands?

\_\_\_\_\_ YES \_\_\_\_\_ NO

Attach articles of association and bylaws.

I certify that the answers set out above are complete, true and correct and that I am authorized to sign this application on behalf of the applicant organization.

Date: \_\_\_\_\_ By: \_\_\_\_\_

Signature of Authorized Agent

**Certification As Qualified Organization (10 V.S.A. § 6301a)**

**INSTRUCTIONS**

The purpose of this form is to request the Vermont Commissioner of Taxes to determine whether the applicant is a "qualified organization" as that term is defined in 10 V.S.A. section 6301a(2), which states:

"Qualified organization" means:

(A) an organization qualifying under section 501(c)(3) of the Internal Revenue Service Code of 1986, as amended, which is not a private foundation as defined in section 509(a) of the Code, and which has been certified by the commissioner of taxes as being principally engaged in the preservation of undeveloped land for the purposes expressed in section 6301 of this title.

(B) an organization qualifying under section 501(c)(2) of the Internal Revenue Code of 1986, as amended, provided such organization is controlled exclusively by an organization or organizations described in subdivision (2)(A) of this section.

**Please answer all questions and attach requested documentation.**

**If you have questions, please contact the Department of Taxes at 802-828-5863 or via e-mail at: [mgrace@tax.state.vt.us](mailto:mgrace@tax.state.vt.us)**

**The application must be signed by an authorized agent of the applying organization and submitted to:**

**Property Valuation and Review  
Vermont Department of Taxes  
PO Box 1577  
Montpelier VT 05601-1577**

**Application For Assessment of Parcel under 10 V.S.A. § 6306(b)**

Name of Qualified Organization:  
Address:

Contact Person: \_\_\_\_\_ Telephone #: \_\_\_\_\_ e-mail address \_\_\_\_\_

Tax Status

Check the tax status the organization is seeking on this parcel

\_\_\_\_\_ Assessment at actual use value. Qualified Organization is fee simple owner.

\_\_\_\_\_ Exemption. Qualified Organization holds less than fee simple interest (e.g. conservation easement).

Grand List Description

In what town or city is the property located? \_\_\_\_\_ Attach a copy of the deed or other instrument of conveyance showing title to the property to be that of the qualified organization. Indicate the volume and page number at which the deed or other instrument of conveyance is recorded. Book \_\_\_\_\_ Page \_\_\_\_\_

The parcel appears in the April 1, \_\_\_\_\_ grand list under the name: \_\_\_\_\_

\_\_\_\_\_ . SPAN is: \_\_\_\_\_

Parcel is described as containing \_\_\_\_\_ acres. It real property category is: \_\_\_\_\_ (R2, V2, Misc, Wood, etc.).

Use of Property

Is property being held and maintained for the purposes expressed in 10 V.S.A. section 6301? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, what portion of the parcel is being so held and maintained? \_\_\_\_\_ acres of the \_\_\_\_\_ total acres.

What is the actual use of the parcel? \_\_\_\_\_

Is any portion of the property enrolled in the use value appraisal program? \_\_\_\_\_ Yes \_\_\_\_\_ No

I certify that the answers set out above are complete, true and correct and that I am authorized to sign this application on behalf of the applicant organization.

Date: \_\_\_\_\_ By: \_\_\_\_\_  
Authorized Agent and Title

I certify that the property described above is held by a qualified organization for the purposes expressed in 10 V.S.A. § 6301.

Date: \_\_\_\_\_  
Commissioner of Taxes or Authorized Agent

**INSTRUCTIONS**

This application is for a corporation certified to be a "qualified organization" as that term is defined in 10 V.S.A. section 6301a(2) to request a tax commissioner's certification that the property owned by such corporation is eligible for property tax exemption under 10 V.S.A. section 6306(b). Please complete the information on the name and address of your organization as well as the information on how to contact you. If your corporation has not received certification as a "qualified organization" you may request such certification by filing a Vermont Tax Form 6301.

**Tax Status.** Indicate which tax status you are seeking on this parcel. You must either state it is in the nature of fee simple and you are requesting assessment at actual use; or it is in the nature of an interest other than fee simple and you are requesting that the interests you have acquired be exempt from the property tax.

**Parcel Description.** Property is assessed and taxed at the local (town/city) level in Vermont. Therefore, it is necessary to describe the property in such a way as to relate it to the local property records and grand list. Indicate the town or city in which the property lies. Attach a copy of the deed or other instrument of conveyance indicating the qualified organization's title to the property. Fill in the volume and page number in which that document is recorded in the local property records.

The rest of this section requires information from the local grand list book. Grand lists are lodged annually in June and are compiled based on the property as it existed on the prior April 1. Indicate the grand list year, the owner of the property, the SPAN (school property account number), number of acres and the real property category code (R2, Woodland, V2, Misc., etc).

In some instances, the property subject to the application is only a portion of the property described in the local grand list book. For instance, 200 acres of a 250-acre parcel may have been acquired on July 1, 2002. The grand list of April 1, 2002 will contain the 250-acre parcel information. Please indicate whether the subject of the application is all or a portion of the property described in the April 1, 2002 grand list book. The April 1 owner, parcel identification number, acreage and category information must be obtained directly from the grand list book.

If the subject property is in more than one town, please fill out a separate application for each town.

**Use of Property.**

As a condition of certification of a parcel, the commissioner requires that the qualified organization provide assurance that the property is being held and maintained for the purposes expressed in 10 V.S.A. section 6301. You must answer "Yes" or "No" to the first interrogatory.

You are next asked to indicate how much (in acres) of the total parcel is being so held and maintained. You must state the actual use of the property and whether any portion of it is enrolled in the use value appraisal program (Chapter 124 of Title 32).

The application must be signed by an authorized agent of the applying organization and submitted to:

Property Valuation and Review  
Vermont Department of Taxes  
PO Box 1577  
Montpelier VT 05601-1577

INSTRUCTIONS

This application is for a corporation certified to be a "qualified organization" as that term is defined in 10 V.S.A. section 6301a(2) to request a tax commissioner's certification that the property owned by such corporation is eligible for property tax exemption under 10 V.S.A. section 6306(b). Please complete the information on the name and address of your organization as well as the information on how to contact you. If your corporation has not received certification as a "qualified organization," you may request such certification by filing a Vermont Tax Form 6301.

Tax Status. Indicate which tax status you are seeking on this parcel. You must either state it is in the nature of fee simple and you are requesting assessment of actual use or it is in the nature of an interest other than fee simple and you are requesting that the parcel be assessed as if it were fee simple (property tax).

APPENDICES

- A List of Referenced Publications
- B Forest Soils Productivity Class
- C Management Plan Map Standards and Example
- D Orthophoto Ordering Information
- E Dear Miss Use Column
- F Forest Management Activity Report Protocol
- G 1985 P.V.& R. U.V.A. Rules

**List of Referenced Publications**

1. *Silvicultural Guide for Northern Hardwood Types in the Northeast* (revised). USDA-FS-NA-FES. Leak, Solomon, De Bald - Research Paper NE-603. 1987.
2. *A Silvicultural Guide for Spruce-Fir in the Northeast*. Technical Report NE-6. USDA, USFS, NA FES. 1973.
3. *Uneven-aged Management of Northern Hardwoods in New England*. USDA Forest Service Research Paper NE-332. 1975.
4. *A Stocking Guide for Eastern White Pine*. USDA Forest Service Research Note NE-168. 1973.
5. *A Silvicultural Guide for White Pine in the Northeast*. Lancaster & Leak. Forest Service General Technical Report NE-41. 1978.
6. *Revised White Pine Stocking Guide for Managed Stands*. Northeast Area State & Private Forestry. Leak-Lamson, 1999. NA-TP-01-99.
7. *White Pine Management - A Quick Review*. USDA-USFS NA, NA-FR-27. Lancaster. 1984.
8. *A Silvicultural Guide for Northern Hardwoods in the Northeast*. USDA Forest Service Research Paper NE-143. 1969.
9. *Forester's Guide to Marking and Grading Eastern Hemlock Timber*. GFA Project Hemlock Utilization Guide No. 1. 1973.
10. *A Guide to Hardwood Timber Stand Improvement*. USDA Forest Service. NA Upper Darby, PA. 1975.
11. *Crop Tree Management in Eastern Hardwoods*. Perkey. Northeast Area State & Private Forestry. NA-TP-19-93.
12. *Establishing Even-aged Northern Hardwood Regeneration by Shelterwood Method - A Preliminary Guide*. USDA Forest Service No. Central Forest Experiment Station. Research Paper NC-99. 1973.
13. *Manager's Handbook for Northern White Cedar in the North Central States*. USDA Forest Service Experiment Station. General Technical Report NC-35. 1977.
14. *Manager's Handbook for Red Pine in the North Central States*. USDA Forest Service Experiment Station. General Technical Report NC-33. 1977.
15. *Manager's Handbook for Oaks in the North Central States*. USDA Forest Service No. Central Experiment Station. General Technical Report NC-37. 1977.
16. *Manager's Handbook for Aspen in the North Central States*. USDA Forest Service No. Central Experiment Station. General Technical Report NC-37. 1977.

17. *Reforestation Handbook / Stocking Standards*. USFS Handbook R-9. GMNF Supplement No. 4. pp. 113.2-113.3.
18. *Guides for Controlling Soil Erosion and Water Pollution on Logging Jobs in Vermont*. Not dated.
19. *Silvicultural Guide for Paper Birch in the Northeast (revised)*. USDA-USFS, NA FES Research Paper NE-535. 1983.
20. *Forest Statistics for Vermont, 1933 and 1983*. USDA-USFS Northeastern Station Res. Bull. NE-87. 1985. pp. 99-100 (Log grade standards).
21. *Managing Eastern Hemlock: A Preliminary Guide*. USDA-USFS NA-FR-30. 1985.
22. *Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont*. Department of Forests, Parks & Recreation. 15 August 1987.
23. *Management Standards for Deer Wintering Areas on UVA properties*. Department of Forests, Parks and Recreation. April 12, 1988.
24. *Elementary Forest Sampling & Elementary Statistical Methods for Foresters*. USDA-USFS, Southern Forest Experiment Station. Freese, Frank. 1962.
25. *Forestry Handbook*. Wenger, Karl, ed. Society of American Foresters. New York: John Wiley and Sons, 1984.
26. *Forest Measurements*. Avery, Thomas, E. and Burkhardt, Harold, E. Boston: McGraw Hill, 1994.



## FOREST LAND

The productivity classes of forest land may be determined by using site index or volume calculations. The site index and volume ranges for each class are:

Productivity Class	Cubic feet per acre per year	Site Index
Site I	>85	spruce-fir >49 white pine >69 northern hardwood >59 oak hardwood >59
Site II	50-85	spruce-fir 40-49 white pine 60-69 northern hardwood 53-59 oak hardwood 53-59
Site III	20-49	spruce-fir 30-39 white pine 50-59 northern hardwood 45-52 oak hardwood 45-52
Site IV	<20	spruce-fir <30 white pine <50 northern hardwood <45 oak hardwood <45

### Site Class Determination

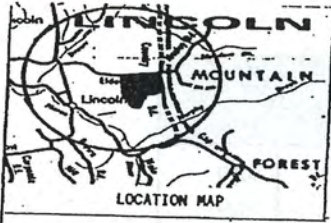
Growth calculations are probably the most difficult method used to determine site class. Inventory data is used to calculate growth rates in units of cubic feet per acre per year of solid wood. The Site Class is then determined by the cubic foot output value. For example, a stand that is growing at 75 ft<sup>3</sup>/acre/year would be a Use Value Site Class II.

Site Index can be used to determine Site Class in two ways. First, there is the traditional method of site index, where the age and total height of a dominant tree is plotted on the appropriate Site Index chart.

Here's an example on how to determine Site Class from Site Index: You have measured the height and age of a dominant Eastern white pine tree and the Site Index curve gives you a value of 75. Looking at the chart above, you will see that a white pine Site Index that is >69 would be a Site Class I.

Another method of determining Site Index would be by using an NRCS soils map. These are available for most of the state of Vermont. Determine which soil series the forest stand is located on and what tree species predominates. Then go to the appropriate NRCS Soil Survey Forestry table to see what Site Index is listed for that particular soil series and tree species. This method is not as accurate, because you are basing Site Index on an average value that NRCS has found on that particular soil series, and not on the specific stand that you are sampling.

For example, a stand that is predominantly sugar maple is shown on the soils map as a Tunbridge soil series. (The Tunbridge series is also the State Soil of Vermont!) NRCS lists the Site Index of this soil for sugar maple as 60. In checking the chart above, with a value of 60 for sugar maple, a northern hardwood, we would assign a Site Class I to this soil.



USE VALUE PROGRAM  
 Property of  
 E. P. BERRY  
 Lincoln, Vermont  
 Orthophoto Base: Sheet # 112176  
 Series 5000, 1978  
 Scale 1:5000  
 Drawn 6/1/88 by: Name of Draftsperson

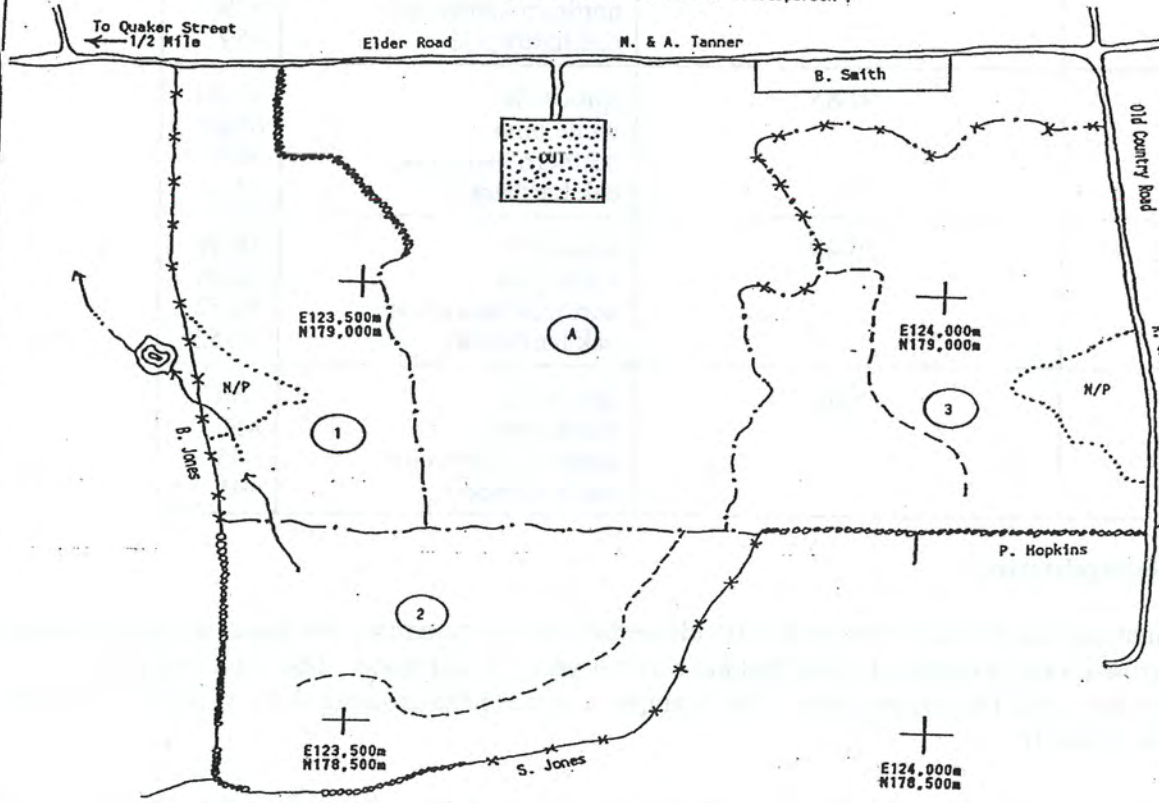
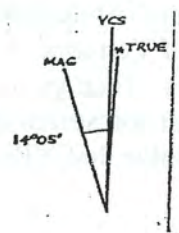


CHART OF ACREAGE ADJUSTMENTS

1. Town listed acres in parcel	141
2. Actual acres to be excluded as measured on orthophoto	2
3. Acres to be entered (line 1 minus line 2)	139
4. Acres to be entered according to map calculations	130
5. Factor to prorate (adjust) acres (Line 3 divided by 4)	1.07

- Excluded land
- Type Boundary
- Non Productive Forest land
- Brook and Pond
- Woods Road
- Stone Wall
- Barbed Wire

Area	Type	Map Acres	x	Factor	=	Prorated Acres
Farmland (A)	Crop & Pasture	45.6		1.07		48.8
Productive Forest land						
Stand 1	Hemlock/W. Pine	19.0		1.07		20.3
Stand 2	S. Maple/Beech/Y: Birch	27.4		1.07		29.3
Stand 3	M. Pine	33.6		1.07		35.9
Subtotal		80.0		1.07		85.5
Non Productive Forest land						
Stand 1	Wetland	1.6		1.07		1.7
Stand 3	Ledge	2.8		1.07		3.0
Subtotal		4.4		1.07		4.7
Enrolled Land (adjusted)						139.0
Excluded Land (actual)						2.0
Total Grand List acres						141.0



MAP STANDARDS

The following standards apply to all parcels.

1. The map must be drafted on an orthophoto original or tracing from an orthophoto. If you use a tracing, the four Vermont Coordinate system coordinates nearest the parcel's boundaries must be indicated on the map. You may look at the orthophotos at your Town Clerk's office and either make a tracing there, or find out which photo your property is on so that you can order copies.

NOTE: Maps of parcels larger than 1,000 acres or appearing on more than 4 orthophotos may be exempt from the 1:5000 map scale providing that the alternate scale used is not less than 1:20,000 and is consistent with available aerial photography scales and that excluded areas in parcels mapped at alternate scales are mapped at 1:5,000 as an additional inset.

2. The map must include the following:

- |                                     |   |
|-------------------------------------|---|
| owner's name                        | north arrow                             |
| town in which the parcel is located | scale                                   |
| name of drafts person               | locus map to indicate parcel's location |
| orthophoto number                   | date prepared/revised                   |

3. The map must show the boundaries of the entire parcel, the boundaries of the portion of the parcel to be included in the program, and the boundaries of the portion of the parcel to be excluded from the program. These areas must be clearly labeled so the acreage of each area can be listed in a chart.

4. The map must delineate and label the agricultural land and each stand of forest land to be enrolled. The forest type and acreage of each forest stand must be included.

5. A chart must be included on the map or attached to the map to show the acreage for agricultural land and the acreage of productive forest land by stand, and the acreage of non productive forest land by stand. If the parcel is in two or more towns, please include a map chart matching the grand list in each town. If the acreage calculated off the orthophoto does not match the acreage in the town records, the acreage must be prorated to match town records. An example of an acreage chart is shown on the following page.

NOTE: Remote forestland will be appraised at 75 percent of the forestland use value if it is located greater than one mile from a class 1, 2 or 3 road. The total acreage must appear in the chart as a separate category of "Forestland greater than one mile from a class 1,2 or 3 road" (either as productive or non-productive). It must be calculated as located beyond one mile as measured in a straight line distance, regardless of ownership, from the nearest class 1, 2 or 3 road. The area must also be delineated on the required map.

Example: Acreage chart

1. Total acres in parcel according to town records	<u>141</u>
2. Actual number of acres to be excluded	<u>- 2</u>
3. Acres to be enrolled in the program (line 1-2)	<u>139</u>
4. Acres to be enrolled as measured on orthophoto	<u>130</u>
5. Factor to prorate map acres (line 3/line 4)	<u>1.07</u>

Area	Type	Map Acres (measured)	x	Factor	=	Prorated Acres
Agricultural/Open land	crop/pasture	45.6		1.07		48.8
Productive Forest land						
Stand 1	Hemlock/W.Pine	19.0		1.07		20.3
Stand 2	S. Maple/Beech	27.4		1.07		29.3
	Y. Birch					
Stand 3	W. Pine	<u>33.6</u>		<u>1.07</u>		<u>35.9</u>
Subtotal		80.0		1.07		85.5
Non-Productive Forest land						
Stand 1	Wetland	1.6		1.07		1.7
Stand 3	Ledge	<u>2.8</u>		<u>1.07</u>		<u>3.0</u>
Subtotal		4.4		1.07		4.7
TOTAL		130.0				139.0

**ORTHOPHOTO ORDERING INFORMATION**

In order to determine which orthophoto(s) you will need, you may either look at the orthophotos in your Town Clerk's office, or look at an index sheet at the County Forester's Office. Write down both the sheet name and the sheet number which are shown in the lower right hand corner of the map. For example, the sheet name would be something like "Willow Brook Road" and the sheet number would be 148112.

For more information, contact the Mapping Program at 241-3552. Mail all orders to the Vermont Mapping Program, 43½ Randall Street, Waterbury, VT 05676.

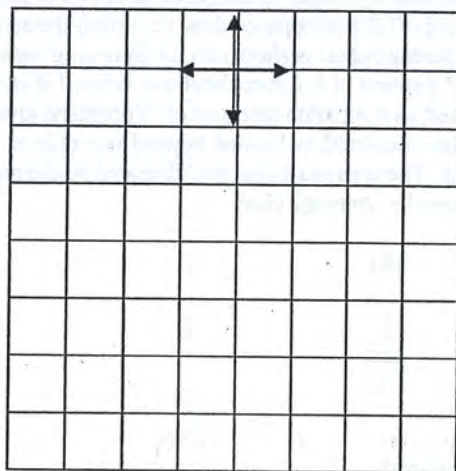
Orthophotos are \$30.00 a sheet plus \$2.50 shipping and handling. All orders must be prepaid unless accompanied by a purchase order.

**VERMONT BASE MAP ORTHOPHOTO SHEET NUMBER EXPLANATION**

The map sheets have been assigned identifying numbers corresponding to their location on the "Vermont Coordinate System". The sheet numbers are assigned using the coordinate values of the southwest (lower left) corner of each map sheet. These values are expressed in 4000 meter increments of "EASTING" and "NORTHING" on the coordinate system. For purposes of sheet numbering, the final three zeros and the comma have been omitted.

**EXAMPLE**

The gridded area shown has a meter value of the southwest corner of E148,000m and N056,000m. Therefore the number of the sheet, using the Easting first and then the Northing, is 148056. Each grid in the sheet below contains approximately 62 acres.



Sheet # 148056

**E 148,000m**

**N 056,000m**

The GRID lines are spaced 500 meters apart or 4000 meters across the sheet. To determine the coordinate values of any intersection, add 500 meters going up and going right for each block.

EXAMPLE: N 059,500 meters and E 150,000 meters as indicated by the cross.

**DEAR MISS USE  
A COLUMN OF ADVICE AND ANSWERS TO PERSONAL QUESTIONS**

Dear Miss Use was developed to answer some of the more complex questions that arise from the Current Use Program. We have made an attempt to give straightforward answers to the hypothetical situations that appear here. While these are guidelines that help direct program administration, actual situations may differ from what appears here, which could lead to a different decision being rendered by P. V. & R. or F. P. & R.

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1) Dear Miss Use,

For many years I have considered myself to be an honest-to-goodness farmer. My friends think that I am a farmer. But lately I have begun to have doubts. Could you please tell me WHO IS A FARMER?

Doubting Thomas

Dear D.T.,

*A farmer is a person who earns at least one-half of his or her annual gross income from the business of farming. According to the IRS, a person is engaged in the business of farming "if he cultivates, operates, or manages a farm for gain or profit, either as owner or tenant... A taxpayer who receives a rental (either in cash or in kind) which is based upon farm production is engaged in the business of farming only if he participates to a material extent in the operation or management of the farm. A taxpayer engaged in forestry or the growing of timber is not thereby engaged in the business of farming. A person cultivating or operating a farm for recreation or pleasure rather than for profit is not engaged in the business of farming. For the purpose of this section, the term "farm" is used in its ordinary, accepted sense and includes stock, dairy, poultry, fish, fruit, and truck farms, and also plantations, ranches, ranges, and orchards. A fish farm is an area where fish are grown or raised, as opposed to merely caught or harvested... A taxpayer is engaged in "the business of farming" if he is a member of a partnership engaged in the business of farming."*

*Annual gross income is total gross income of all owners. This is not adjusted gross income; it is total gross income. It includes social security, unemployment compensation, "passive" income from investments, and the full value of gains for which one might receive capital gains treatment.*

*Gross income from the business of farming is, similarly, the total (not adjusted) gross income from farming. It includes income from stock, dairy, poultry, fruit, and truck farms, and orchards (as reported on line 12 of the 1040 F for individual farmers). It also includes shares of the partnership income from farming, and total gains from the sale of livestock income. It includes income received from renting farm land only if the owner is "materially participating" in the farming operation, or unless the rent is received in the form of crop shares (Form 4835).*

*Gross Income from the business of farming does not include:*

- *gains from sales of farmland*
- *gains from sales of farm equipment*
- *income received from renting land, unless the owner materially participates in the farming operations, or unless the rent is based on farm production or received in the form of crop shares.*

*The IRS Farmer's Tax Guide gives tests for determining if an owner is "materially participating" in the farming operation.*

2) Dear Miss Use,

I'm an avid deer hunter and have a deer camp on a piece of woodland I own. I only use the camp during those 16 glorious days in November. Can I enroll my entire property in the Forestland program or do I need to exclude any land from the program?

Buck Johnson

*Dear Buck,*

*While you might only use this camp 16 out of 365 days, it is still considered a dwelling. You would need to exclude 2 acres around the camp from the Use Value program. This 2 acres, along with the camp, would be taxed at its contributory value.*

3) Dear Miss Use,

I am very confused as to what size parcel is eligible. Some people say that you need at least 25 contiguous acres and other people say that you don't. My husband and I own a farm and we rent it out to our son who is a farmer. We also own parcels which are rented to other people who are not farmers and some of these parcels are less than 25 acres and some are more. Some of these parcels have forest land which we would like to enroll in the use value appraisal program but are not sure of the eligibility requirements.

Lookin' for eligibility in all the right places

*Dear Lookin',*

*The combination of eligibility statutes and rules has created a maze of criteria which has caused much confusion for landowners wishing to enroll their agricultural and forest land parcels. There are different criteria for ag and forest acreage 25 acres and greater, and for acreage less than 25 acres. There are also specific exceptions "to the rule" criteria.*

*Forest Land - Any land which is at least 25 acres in size and which is under an approved active long-term forest management plan for the purpose of growing and harvesting repeated forest crops in accordance with minimum acceptable standards for forest management. The exception, by rule, to the above criteria provides that land which is not capable of growing 20 cubic feet per acre per year (Site IV) plus open land not to be restocked within two years under the provisions of a forest management plan cannot exceed 20% of the total eligible forest land appraised at use value. If a 30 acre parcel has 20 acres of forest and 10 acres of inactive agricultural land (not to be restocked) or incapable of growing 20 cubic feet, only 25 acres would be eligible (20 acres of forest plus 5 acres [inactive or nonproductive]). The remaining 5 acres would have to be excluded from use value appraisal. The remaining 5 acres can qualify under the agricultural land criteria for less than 25 acres if certain conditions are met.*

*Agricultural Land 25 acres or more - Any land in active use to grow hay or cultivated*

*crops, pasture livestock or to cultivate trees bearing edible fruit or produce an annual maple product. Acreage may be owned by a farmer or non-farmer. It may be leased to a farmer or non-farmer. It must be in active use.*

*Agricultural Land 24 acres or less - Acreage must meet the same active use requirement as for parcels 25 acres or more. In addition, the acreage must meet at least one of the following criteria:*

- (1) it must be owned by a farmer or*
- (2) it must be leased to a farmer under a written three year lease or*
- (3) it has produced an annual gross income of \$2000 from the sale of farm crops in one of two, or three of the five preceding calendar years. An exception to the \$2000 income requirement may be made in cases of orchard lands planted to fruit producing trees, bushes, or vines which are not yet of bearing age.*

*"Farmer" means a person who earns at least one-half of his annual gross income from the business of farming as that term is defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986.*

*"Person" means any individual, firm, corporation, partnership or other form of organization or group of individuals.*

4) Dear Miss Use,

I know what a farmer is, and I know what agricultural land is, but I think that you probably don't. Is there some formal definition written of what you bureaucrats think is agricultural land? What I mean is, for this category, WHAT AGRICULTURAL LAND IS ELIGIBLE?

Not a Lawyer

Dear Not a Lawyer,

*You are right. Agricultural land is defined as all open land owned by a farmer or leased to a farmer, and we have more definitions to clear up this simple one. Land which is eligible for the Agricultural Category includes:*

- Cropland, orchards, christmas tree land, hay land, land planted to vegetables.*
- Pasture land, which is used to pasture at least one animal unit for every three acres. An animal unit is one horse, one cow, five goats, or five sheep.*
- Sugarbush land, as long as the trees have been tapped in the preceding year or at least three out of the past five years.*

*Because there are often patches of woodland and wasteland within farmland, this land may also be included in the Agricultural Category, providing that the total amount of forest land to be included is less than 25 acres and the owner is a farmer. If a farmer has a separate woodlot or more than 25 acres of forest land to be appraised at use value, this land must be entered in the Forest Land category with an approved forest management plan.*

*For the purposes of calculating how many acres of forest land the farmer has within the*



*farmland, nonproductive land is considered to be "nonproductive agricultural land" whether or not it has trees on it.*

5) Dear Miss Use,

I am a farmer and I have sugarbush. Now I see there is no category called sugarbush and I don't know if you call this agricultural land or forest land. As you might not know, a sugarbush is not a bush at all. It is an area of large trees (not bushes). Most of these trees are sugar maples. So could you please consider this information and tell me HOW DO WE HANDLE SUGARBUSH LAND?

Acer

Dear Acer,

*To be eligible as a sugarbush, the trees on the land must have been tapped during the preceding year or at least three out of the past five years.*

*Sugarbush land may be considered in either of two categories: Agricultural Land, or Forest Land. If an owner has ten acres of forest land and twenty acres of sugarbush, he or she would call the sugarbush "Forest Land" in order to meet the 25 acres minimum for the Forest Category, and a forest management plan would be required.*

*Similarly, if an owner who was not a farmer had ten acres of pasture and twenty acres of sugarbush, the sugarbush would be called "Agricultural Land" in order to meet the 25 acre minimum for the Agricultural Category, and a forest management plan would not be necessary. Sugarbush lands enrolled in the agriculture category will be appraised for Use Value at the higher ag lands rate and have no forest management plan requirement. Sugarbush enrolled in the forest land category will be appraised for Use Value at the lower forest land rate and a forest management plan is required.*

6) Dear Miss Use,

I have five acres planted to CHRISTMAS TREES on my farm. Even though these are trees, they are more like bushes. Do you call this forest land, and do I need a forest management plan?

Santa's Land

Dear Santa's Land,

*Land planted to Christmas trees is considered Agricultural Land. It is valued in the Agricultural Land Category.*

*You do not need a forest management plan for Christmas tree land.*

7) Dear Miss Use,

I am a Lister, tree warden, and first constable. That means I am also the Dog Catcher. I have noticed that in my town there are many farms where there are COWS IN THE TREES. Please advise us as to how we should handle them.

Town Officer

*Dear Officer,*

*If land is covered with trees but is also used as pasture for animals and the landowner wishes to enroll it in the Current Use Program, it should be placed in the Forest land category. It is the policy of the Department of Forests and Parks to discourage the pasturing of animals in lands enrolled in the Forest land category. We feel that it is best that animals not be pastured in woodlands due to the deleterious effect that they may have on trees, e.g. soil compaction, root collar destruction leading to pathogenic entry, increasing erosion, etc. Besides, the grass under the forest canopy generally isn't the best. Better to use the woods to grow timber and the fields to grow grass. If, in the opinion of the County Forester, serious damage is being done to the trees by pasturing, which would preclude the management of timber, then he could require that the animals be removed from the site.*

8) Dear Miss Use,

The tax department used to send me an Annual Conformance Report which I would send to the County Forester by February 1<sup>st</sup>. Are these no longer required? It seems like they no longer care about what I do in my forest.

Miss The Attention

*Dear Miss Attention,*

*Please read APPENDIX F, INSTRUCTIONS FOR FILING A "MANAGEMENT REPORT."*

9) Dear Miss Use,

As a forester, I would like to work with farmers as most of them own woodland. Because there are so many special provisions for farmers, I'm beginning to feel that farmers can do whatever they want and that none of the other rules apply to them.

Would you please tell me WHEN DOES A FARMER NEED A FOREST MANAGEMENT PLAN?

Society for Equal Rights for Forests

*Dear SERF,*

*If a farmer has 25 acres or more of forest land, he or she needs a forest management plan for the acreage to be enrolled, and is also required to submit a Forest Management Activity*

*Report by February 1 if activities occurred in the previous calendar year. If the forest land is used solely as a sugarbush, it could be enrolled in the Agricultural Category and no management plan would be required. A parcel is defined as all contiguous land in the same ownership, regardless of the number of deeds.*

10) Dear Miss Use,

I don't ever want to get into anything that I can't get out of. So just HOW DO YOU WITHDRAW FROM THE PROGRAM?

Cautious

*Dear Cautious,*

*Once enrolled, land continues in the program as long as it continues to be eligible, and, in the case of forest land, as long as the Forest Management Activity Report is filed (if required) and the plan is up-to-date.*

*To withdraw, an owner must file a Notice of Discontinuance. The state will determine the Fair Market Value of the withdrawn acreage, even though the tax may not be due at that time.*

*A lien remains on the property in PERPETUITY to secure the tax if the land is ever developed. The tax may be prepaid, and the lien will be discharged upon the owner's request.*

11) Dear Miss Use,

I would perhaps like to put land into this program. Then perhaps I might sell it, but then again I might not, depending. I want to know WHAT HAPPENS IF YOU SELL LAND ENROLLED IN THE PROGRAM?

Shirley Selloff

*Dear Ms. Selloff,*

*When land enrolled in the Forest Land or Agricultural Land Categories is sold, the lien remains with the property, unless the Land Use Change Tax is paid. If the land does not continue to be eligible, it will be taxed on the basis of its fair market value. The Land Use Change would be due only if and when the land is developed.*

*For the land to continue in the program, the new owner must submit a Change of Ownership Form and a new Application Form (Form LU-AFCFB) with the \$7.00 recording fee within 30 days of title conveyance. In the case of Agricultural Land, the parcel may continue in the program as long as the new owner continues to keep it in active agricultural use. If less than 25 acres, then it must earn more than \$2,000 from the sale of farm crops or be leased to a*

## APPENDIX E

farmer unless eligible under the 20% rule. In the case of Forest Land, the management plan must also be up-to-date, and the Forest Management Activity Reports must be filed (if required) by February 1 of the calendar year following the activity.

If the entire parcel is sold to someone who continues to keep the land in the program, revised maps need to be submitted with the Application and Change of Ownership Forms.

If a forest land parcel, the new owner(s) also need to submit either a new forest management plan or a signed Signature Page to be attached to the existing plan.

Selling land enrolled in the program does not normally trigger the penalty. However, the penalty will be due if:

- the sale involves a subdivision where one or more of the resulting parcels is less than 25 acres
- the sale also involves development (i.e. building a house, or uses other than forestry or agricultural).

12) Dear Miss Use,

I've heard a lot about this lien, and you must surely know that around here lien is a four letter word. I don't like it. I need to know how the lien gets there in the first place and how I can get rid of it. Basically, HOW DOES THE TOWN HANDLE THE LIEN?

Lien and Mean

Dear Lien and Mean,

As soon as land is enrolled in the Agricultural or Forest Land Categories, the application form is recorded by the Town Clerk in the town records, and indexed in the general index. The lien says that if the land is ever developed, the owner shall pay the Land Use Change Tax.

This lien runs with the land. Because it is recorded in the Town Records, it should be found during a title search.

Although no Land Use Change Tax is due unless or until the land is actually developed, the tax may be prepaid if the owner would like to discharge the lien. To do this, the owner should fill out and submit a Notice of Discontinuance (FORM LU-1) and pay the Land Use Change Tax to remove the lien.

13) Dear Miss Use,

I had a parcel, which I put into this land use program. It was 97 acres. Then the town did tax mapping and they say my parcel grew to 128 acres. WHAT HAPPENS WHEN A PARCEL CHANGES SIZE AFTER TAX MAPPING?

Growing Pains

Dear Growing Pains,

*If the application was made for the entire parcel, the entire parcel is still in the program, even though the acreage figures have been changed. You would not need to file a new application.*

*If the application was made for the entire parcel except a 2-acre house site, the entire parcel remains in the program except the 2-acre house site, regardless of the new acreage. The number of excluded acres will always remain the same, as they are actual acres. Any acreage changes made by the town would therefore be only in the enrolled acres.*

14) Dear Miss Use,

I'm not planning to do this or anything, but I just wanted to know WHAT HAPPENS WHEN LAND IS CUT CONTRARY TO A MANAGEMENT PLAN?

Just wondering

Dear Just,

*When forest land is cut contrary to the management plan or contrary to Current Use standards, the County Forester may file an Adverse Inspection Report. The land, which was improperly harvested, is considered "developed" and the Land Use Change Tax would be due on that portion. In addition, the entire parcel would go back to fair market value appraisal for 5 tax years. The lien would stay on the property, except for the portion on which the Land Use Change Tax was paid.*

15) Dear Miss Use,

I've got a 51 acre woodlot enrolled in this Land Use Program and have 3 kids. I'm getting on in years and want to give each kid 1/3 of my holdings or 17 acres to each. Are there any problems with this?

Mr. Elder

Dear Mr. Elder,

*Since you would create (3) parcels where the resulting acreage would be below the required program minimum of 25 acres, you will have "developed" the entire 51 acres once the deeds show three separate ownerships. This would trigger the Land Use Change tax being due on all 51 acres. Generally the "safest" gift is 27 acres, as they could someday build a house with the required two acres per dwelling exclusion and still have the 25 acres of land required for enrollment (as long as they also met the 20% rule).*

16) Dear Miss Use,

I would like to put my land in this program. I have a pond on the land, and there is land underneath the pond. I don't know if you consider the land under the pond to be land or not.  
HOW DO WE HANDLE PONDS?

Island Pond

*Dear Island Pond,*

*Ponds, which are 20 acres or greater, are public waters and cannot be included in the program.*

*Ponds which are less than 20 acres but which have value for recreation should be considered site improvements, and should be excluded from the program.*

*Ponds which are less than 20 acres, but which are interior and which do not have recreation value except for beavers and cows may be included in the Forest Land Categories as nonproductive land if eligible under the 20% rule.*

17) Dear Miss Use,

I have a farm and CVPS has a right of way to put poles and lines right through the middle. I still let my cows under there because I don't really believe all that I read about invisible harm.  
HOW DO WE HANDLE POWER LINES?

Current Use

*Dear Current Use,*

*If power lines cross Agricultural Land and the owner maintains the right to use the land underneath for agriculture, the land may be included in the program.*

*If major transmission lines cut through Forest Land, the owner cannot manage the trees underneath and the land must be excluded from the program. Transmission lines are considered to be major if the total amount of acreage involved in the right of way exceeds 2 acres and if the right of way is wider than 40 feet.*

18) Dear Miss Use,

I'm a consulting forester just starting out and am doing my first Use Value plan and want to get everything just right. My clients want to keep a continuous forest cover so I want to prescribe Uneven-aged management for their woodlands which have not been treated so well in the past. I notice that your management standards require that after cutting there

must be at least 80 ft<sup>2</sup> of total basal area. My problem is that I don't have this amount of total basal area to start with and yet I want to do an improvement cutting to try to turn things around. Help!

Alli Aeger

Dear Alli,

*In this case since you don't have the minimum of 80 ft<sup>2</sup> to start with you can still go ahead with a cutting BUT you have to make sure that you maintain or improve the ratio of AGS to total basal area through any management activities. For instance, if you have a stand that has 50% of the total BA in AGS, then after the cutting you would need to have 50% or more of the total BA in AGS.*

19) Dear Miss Use,

There are so many different dates about this Use Value program I am really confused. I read somewhere that I need to update my management plan every ten years but just when is that due????

John Wunndering

Dear Wunndering,

*Forest management plans need to be rewritten every ten years. They are due on April 1st ten years after the Fall that they were submitted. For example, if you submitted your forestry plan on September 25 (five days before the due date for NEW management plans) in 1999, your first update would be due April 1, 2010. To find out exactly what the update requirements are, please contact your local County Forester for specifics.*

20) Dear Miss Use,

I'm enrolled in the Forest land Category and I've been reading about this "20% Rule" that says I can have up to 20% of my enrolled land in non-productive forest land, open land or land not to be restocked within two years. Right now I have 100 acres of forest enrolled. Does this mean that I can create--

- A. 20 acres of Agricultural land (which meets the Ag lands specs)??
- B. A 20 acre scenic vista???
- C. 20 acres of wildlife openings???
- D. A 20 acre front lawn (I'm really into mowing)??
- E. 20 acres of BIG trees I NEVER want to cut and designate as "Non-productive" forest land.

Mighty Confused

Dear Mighty,

Whew, you asked a mouthful, but I'll try to give you an answer by letter. On letters A-D, you would essentially be removing forest cover to create an opening for one of those four purposes.

*A. An agricultural conversion may be allowed as long as some conditions are met. If not previously approved in the plan, the County Forester must be contacted before any planned conversion occurs. We do encourage folks to select areas to be converted that currently have low value, low quality trees that are unlikely to make decent sawlogs. We might encourage you to consider alternative sections that would not compromise as much future timber value. If familiar with the site, the County Forester may sign off on the proposal. Otherwise, we may request a site visit. If the planned conversion is not specified in the current plan, an amendment must be submitted and approved before any work starts.*

*If the area is to be stumped, we would like to have some sort of erosion control plan included as well. The conversion needs to be completed within a three year period, and at that time the cleared lands must meet one of the eligibility requirements under the agricultural lands category, or face a penalty on those acres where the conversion was not completed and put into agricultural use.*

*B. A scenic vista would not be consistent with agricultural or forestry practices and would not be allowed if the vista were to be the sole purpose. The vista area would not be eligible and the acreage encompassing the vista would be removed from the program and a penalty paid on those acres cut for the vista.*

*C. Wildlife openings could be permissible if written into a forest management plan. The law allows for wildlife habitat measures "where clearly consistent with timber production." This request would once again need to be approved by the County Forester and should be planned for in an area that offers minimal opportunity for high quality saw timber production and good wildlife habitat opportunities.*

*D. Creation of a mowed and manicured "lawn" would not be consistent with the forest or agricultural provisions of this program. Should a lawn be created, it would need to be withdrawn, and a penalty paid on those acres creating the "lawn".*

*E. There has been considerable confusion over the term "Non-productive" forest land. Some folks have interpreted this to mean that if they have a stand of really big trees that they don't want to cut that they can call them "non-productive" for timber purposes and enroll them in the program under their 20% rule. Nice try, but the term non-productive land refers to the wood producing capability of the soil. If a soil produces less than 20 cubic feet of wood per acre per year it is then deemed non-productive and we use the classification of Site IV. Site I soils are the most productive and Site IV the worst. This determination can be made using site index or growth calculations. (See Appendix B on how to determine the Site Class Value). If you did not want to do ANY cutting in that stand of really big trees, they would need to be excluded from the program and would continue to be taxed at their fair market value.*



21) Dear Miss Use,

I want to use my forest for a wide variety of uses and needed some information on how flexible things are when it comes to non-timber objectives such as wildlife, unique natural areas or areas to grow ginseng.

Ginger Root

Dear Ginger,

We'll take these one at a time--

A. *Wildlife-- the law allows for "maintenance and enhancements of a tract's wildlife habitat where clearly consistent with timber production...." Contact your local County Forester for more information.*

B. *Unique Natural areas-- generally speaking, all enrolled productive forestland acres need to be managed for timber or be excluded from the program. However, if the area was very small in size it could be included in the enrolled lands. If the unique natural area were larger than an acre then there would be two options--*

1. *Enroll in the "Conservation lands" category, which would require you be an organization designated as a non-profit (501 (C) (3) ) and also having the lands "certified" under 10 V.S.A. SS 6306 (b). (Please contact Brian Stone, Chief of Forest Management for the Forests & Parks Dept., at 241-3678 for more information on this complicated topic).*

2. *Exclude these lands from the program where no cutting would ever occur.*

C. *Ginseng or other forest plants-- the program requires that forest land be managed under a plan "that provides for continued forest crop production ...." There are rules that further define the guides that are keyed to the required management practices which are all TIMBER oriented. There is no provision to allow forest land to be exclusively used to produce an herbaceous crop. If the production of forest ground plants could be done without compromising timber management then it could be permitted. Otherwise it would be necessary to exclude those acres that are to be exclusively devoted to plant production.*

22) Dear Miss Use,

I'm a consulting forester working on a management plan and will be prescribing Uneven-aged management. Your standards ask for desired diameters. Can I set maximum diameters as to what I feel is mature??

Max Meter

Dear Max,

*What we're looking for here is to have folks grow trees to financially mature sizes which offer the most sustainable and best long term approach to management. We take into consideration the species, site quality and possible grade of log that the tree can produce. For northern hardwoods, spruce and hemlock, check out the Northern Hardwood silvicultural guide on page 10. These are the figures that we feel you should be using to practice good management AND represent the best financial interests of your clients.*

23) Dear Miss Use,

In the mail recently I discovered that an old childhood enemy of mine had actually left me a piece of land. I couldn't understand why until I saw where it was. It has road frontage but a brook between the road and the woodlot prevents access as there is no bridge. It's in a high tax town and I'd like to enroll it in the Use Value program. I was told that I've got to manage the timber but I don't know how I'll get to it, short of spending \$20,000 on a bridge.

Landen Locke

Dear Mr. Locke,

*You would be able to initially enroll the property into the forest land category of the Use Value program, with the assumption that you would find a way to manage the timber on the property. The forest management plan would specify some cutting at some point in time. You could then pursue a bridge (perhaps a cheaper temporary one), a ford (this would no doubt require a permit) or a temporary right-of-way over a neighbor's property. If the prescribed cutting was not done three years after it had been scheduled in the plan, the property would then need to be discontinued from the program. You would lose the tax benefit and the lien would remain on the land. If you were later able to conduct the cutting, the property could be re-enrolled.*

24) Dear Miss Use,

My forester has written into my management plan that I need to "non-commercially" thin a young stand of tall, straight white pine on land that I used to mow when I was a kid. She said that this would cost me money, but I thought that if I cut timber that I would MAKE money. What's the story here??

Bruce Mohen

Dear Bruce,

*A non-commercial thinning is one where we either girdle or fell the tree and leave it on the site. It is done when trees do not have enough value to remove commercially. This practice provides the same benefit as a normal thinning in which trees are removed and sold. In this*

case since there is no wood product sold, it represents a cost. If you have a high quality stand of trees on good soils and the silvicultural guide indicates that it is the correct treatment, then we would expect you to incur this cost. There are several programs available that provide monies to pay part of the cost, however they are not always available. Contact your local County Forester for more information on these programs. Should there be no cost share funds available you would still need to complete the non-commercial practice at your entire expense, or possibly seek an amendment to your forest management plan.

25) Dear Miss Use,

I want to buy a property in your pretty tranquil state of Vermont and found out that it is enrolled in this Use Value Program. My attorney wants to make sure that I don't get stuck with any problems. How do I know that the seller is in compliance? I want you and the County Forester to certify that everything is okay in the woods and in the paperwork department.

Byan My Peace O'Heaven

Dear Byan,

You can call the Current Use Office and check to see if the property is listed in active enrollment. They could also tell you if there are any pending administrative requests, that if not complied with could put the active enrollment of the parcel in jeopardy.

You can also contact the County Forester to check to see if the Forest Management Plan is up to date. The key thing to be concerned about is whether or not there have been any activities done on the ground that may not be in compliance with the management plan or the program management standards. County Foresters do inspect the parcels on a periodic basis and they can certify that the parcel was in compliance up to THAT DATE, but high workloads will likely prevent them from going out to conduct another field visit to provide that sort of certification. We would suggest that you get the seller to write a letter attesting to the fact that the property is in compliance and that no harvesting contrary to the plan or standards was conducted. It might also be helpful to have the landowner's consulting forester provide a similar statement.

## USE VALUE APPRAISAL PROTOCOL

### INSTRUCTIONS FOR FILING A "MANAGEMENT REPORT"

#### BACKGROUND

A significant change was made to the Use Value Appraisal program in the last session of the legislature. It dropped the requirement for filing an Annual Conformance Report and added a requirement that a "management report of whatever activity has occurred" be filed with the department. We now have first year experience with this new/changed reporting requirement and many questions have been raised by landowners and forestry consultants about what constitutes a "management report."

In order to maintain eligibility for the Use Value Appraisal program, a Forest Management Activity Report (FMAR) is required to be filed annually with the Department of Forests, Parks and Recreation. The purpose of this protocol is to provide guidance to the county foresters, consulting foresters and landowners for filing the required annual FMAR.

#### DEFINITION

A reportable activity is any action that is identified as an action in the approved forest management plan that occurs on an enrolled parcel of forestland and has been initiated, undertaken or completed during the reporting period by the landowner or his/her designated representative.

#### FMAR INFORMATION REQUIREMENT

Annual FMAR's must contain information concerning harvesting activities and other forest management actions provided for in the plan. It should also contain other information concerning actions identified in the plan such as road maintenance, firewood cutting for personal use, boundary line maintenance or other improvements to the parcel that enhance the production of continuous forest crops.

The reportable information concerning harvesting operations should include the volumes of sawlogs by species. Other forest products such as roundwood, pulpwood, firewood or chips harvested should be reported as hardwood or softwood in cords, tons or other appropriate measure of the product. All other activities should be reported in narrative form with whatever descriptions to show compliance with the approved management plan.

Effective Date 1/1/2003

### DUE DATE

The FMAR is to be filed only when activities have occurred on the enrolled parcel and must be submitted to the Department of Forests, Parks and Recreation on or before February 1 for the period of the preceding year. FMAR's must be received or postmarked as of the required reporting date.

### FAILURE TO FILE

Failure to file a FMAR in accordance with V.S.A. Section 3375 may be determined as cause for ineligibility of the enrolled parcel. Ineligible parcels shall be reported to the Division of Property Valuation and Review of the Vermont Tax Department and the enrolled parcel shall be discontinued for the next tax year. Re-enrollment can occur by re-applying for the following tax year.

MBS 2/21/03

Division of Property Valuation and Review  
in any questions concerning these changes.  
changes that will help preserve the State's  
resources have been requested or State  
rules passed by the State for many of these  
in 1997. While they are all the most current  
State's rules. These rules were developed

Effective Date 1/12/85

**RULES FOR IMPLEMENTING USE VALUE APPRAISAL  
OF AGRICULTURAL AND FOREST LAND IN VERMONT**

These rules are prepared pursuant to the authority vested in the Current Use Advisory Board under 32 V.S.A., Chapter 124, section 1.

Editor's Note: These Rules were promulgated in 1985. While they are still the most current Rules, please be advised that many of these sections have been superceded by Statute changes that will take precedence. Contact the Division of Property Valuation and Review for any questions concerning these changes.

## PURPOSE

The purpose of the use value appraisal law is to encourage and assist in the maintenance of Vermont's productive agricultural and forest land; to encourage and assist in their conservation and preservation for future productive use and for the protection of natural ecological systems; 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 of undeveloped lands; to encourage and assist in the preservation and enhancement of Vermont's scenic natural resources; and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interest of the public health, safety and welfare.

## OVERVIEW

An overview of the procedures by which the statute implements these purposes is as follows. For local property tax purposes, eligible farm and forest land will be appraised by local assessing officials at its use value according to criteria and rules established by the Current Use Advisory Board. The state will reimburse the town for lost property tax revenues resulting from use value appraisals. Such reimbursement is limited to and is dependent upon funds available for this purpose. If land which has been appraised at use value is withdrawn by the owner or determined to be ineligible, it will thereafter be appraised at fair market value. If land which has been appraised at use value is developed, the owner is liable for a land use change tax payable to the State of Vermont, unless the State is unable to reimburse the town for 100% of lost property tax revenues, in which case the owner may withdraw from the program without liability. The land use change tax is calculated as 10% of the fair market value of the developed land as of the time it ceases being appraised at use value.

### Rule 1. Definitions:

(1) "Agricultural land" means any land, exclusive of housesite(s), which meets any one of the following conditions:

- (a) It is at least 25 acres, owned by a farmer, and part of the overall farm unit.
- (b) It is at least 25 acres and used by a farmer as part of his farming operation under a written lease for at least three years.
- (c) It has produced an annual gross income from the sale of farm crops in one of two, or three of five immediately preceding calendar years of at least \$2,000 for parcels of up to 25 acres, and \$75 per acre for each acre over 25, with the total income required not to exceed \$5,000. Exceptions to these income requirements may be made in cases of orchard land planted to fruit producing trees which are not yet of bearing age. Land less than 25 acres in size can qualify as agricultural land if it meets the requirements of this paragraph.

(d) Is at least 25 contiguous acres and in active use to do one or a combination of the following: grow and annually harvest hay or cultivated crops; pasture at least one animal unit per three acres (an animal unit is defined as one horse, one cow, one mule, five goats, or five sheep); cultivate and harvest Christmas trees; cultivate trees to produce an annual crop of edible fruit; or produce an annual maple product.

(2) "Annual Conformance Report" is the report which must be signed by the owner and approved by the State Department of Forests, Parks and Recreation to show that the forest management plan is being complied with by the owner.

(3) "Assessing officials" means the listers or other assessing authority of the municipality or the State of Vermont.\*

(4) "Board" means the Current Use Advisory Board.

(5) "Changed land" means that portion of the land which is developed as defined in Rule1(8). If development is a subdivision, "changed land" means only those resulting parcels containing less than 25 acres. If the development is a single family dwelling on land appraised at use value, the "changed land" shall be two acres. If any other type of development occurs on land appraised at use value, the Director of the Division of Property Valuation & Review shall determine the size of the "changed land".\*

If land is developed after it has been withdrawn from or is no longer eligible for use value appraisal, the "changed land" shall be, as a minimum, that amount of land needed to meet town or state requirements for the development in question. If there are no state or town requirements which apply, the "changed land" shall be determined by the Director of Property Valuation and Review, unless the development is a single family dwelling, in which case the "changed land" shall be two acres.

(6) "Commissioner" means the Commissioner of the Department of Taxes.\*

(7) "Common level of Appraisal" means the ratio of the total appraised value of all taxable property in the town to the total fair market value of such property.

(8) "Development" means the construction of any buildings, road or other structure, or the commencement of any commercial mining, excavation or landfill activity.

"Development" also means the subdivision of a parcel of land into two or more parcels, regardless of whether a change of use actually occurs, where one or more of the resulting parcels contains less than 25 acres. "Development" also means the cutting of timber in a manner contrary to the required forest management plan, or

\* statutory definition



contrary to the minimum acceptable standards for forest management. The term "development" shall not include construction, reconstruction, structural alteration, relocation or enlargement of any building, road or structure for farming, logging, or forestry purposes, but shall include the subsequent commencement of a use of that building, road or structure for other than farming, logging or forestry purposes.

- (9) "Director" means the Director of the Division of Property Valuation & Review.
- (10) "Farm Unit" means land, owned by a farmer, which is 25 acres or more in size, not including housesite(s) and land used for purposes other than farming or forestry.
- (11) "Farmer" means any individual, partnership or corporation owning agricultural land who earns at least one-half of his annual gross income from the business of farming as farming is defined in Regulation 1. 175-3 issued under the Internal Revenue Code of 1954.
- (12) "Forest Management Plan" is a plan, approved by the Department of Forests, Parks and Recreation, which provides for continued forest crop production on the eligible land for the next succeeding ten years. Except as specifically provided in Rule 2(b) for a farm unit, it shall be reinstated each year thereafter and filed with the clerk of the municipality in such a manner and in such form as is prescribed by the Department of Forests, Parks and Recreation.
- (13) "Housesite" means the two acres of land surrounding any house, mobile home or dwelling.\*
- (14) "Land use change tax" means the tax due when and if land which is, or has been appraised at use value is developed. The amount of the tax is 10% of the fair market value of the changed land at the time it was withdrawn from or was no longer eligible for use value appraisal. The determination of the fair market value of the changed land shall be made by the Director.
- (15) "Managed forest land" means any land which is at least 25 contiguous acres in size, exclusive of housesite(s), which is under a recorded forest management plan for the purpose of harvesting repeated forest crops in accordance with minimum acceptable standards for forest management. Land which is not capable of growing 20 cubic feet per acre per year plus open land not to be restocked within two years under the provisions of a forest management plan cannot exceed 20% of the total eligible forest land appraised at use value.
- (16) "Minimum acceptable standards for forest management" refers to certain standards established by the commissioner of the Department of Forests, Parks and Recreation.\*
- (17) "Owner" means the person who is the owner of record of any land. \*

\*statutory definition

(18) "Parcel" means all contiguous land in the same ownership regardless of the number of deeds.

(19) "Person" means any individual, firm, corporation, partnership or other form of organization or group of individuals.\*

(20) "Use value appraisal" means the price per acre which the land would command if it were required to remain henceforth in agriculture or forest use, as determined by the Current Use Advisory Board.

Rule 2. Eligibility Requirements:

(A) Managed forest land is eligible for use value appraisal if:

1. It is subject to a forest management plan to provide for continued forest crop production according to minimum acceptable standards for forest management. The plan must always cover at least the next ten years. It must be approved by the Department of Forests, Parks and Recreation and filed with the town clerk; and
2. An annual report of conformance with the plan, signed by the owner and approved by the Department of Forests, Parks and Recreation and has been filed with the town clerk by March 1 of each year; and
3. An adverse inspection report has not been filed with the town clerk. The adverse inspection report would be filed by the Department of Forests, Parks and Recreation, if, during inspection which is required to occur at least once every five years, it was determined that the management of the tract was contrary to the plan or to the standards.

Discussion: The law specifies that the forest management plan must be complied with by the owner. The Board recognizes that it may be difficult to follow the schedule in the plan. An owner who is not able to perform the management activities prescribed for a given year due to unforeseen circumstances beyond his control, such as market conditions, unavailability of loggers, etc., should stipulate such in the annual conformance report and approval by the Department of Forests, Parks and Recreation may still be possible.

If an owner neglects to perform the management activities prescribed by the plan, and fails to receive approval by the Department of Forests, Parks and Recreation, the land will become ineligible for use value appraisal, and will then be appraised at fair market value. No land use change tax would be due unless and until the parcel is developed. However, if an owner cuts in a manner contrary to the management plan or contrary to the minimum acceptable standards for forest management, that portion of the land would be considered developed, and subject to the land use change tax, and the entire parcel would be ineligible for use value appraisal for at least 5 years.

\*statutory definition

(B) Agricultural land is eligible for use value appraisal. Forest land which is part of a farm unit is eligible as agricultural land, but it shall be appraised according to the correct forest land site class categories. Sugarbush land may be considered either forest land or agricultural land for eligibility purposes, but it shall be appraised according to the correct forest land site categories. If the forest land included in the farm unit is less than 25 acres, it shall be eligible for use value appraisal without a management plan.

Discussion: If the applicant is a farmer, the entire farm unit is eligible for use value appraisal. A farmer would be able to enter up to 25 acres of forest land into use value appraisal without a forest management plan. However, in filling out the application form, the forest land should be placed in the appropriate forest categories so that the correct forest use values can be determined.

(C) A tract of qualifying land shall be considered contiguous for the purpose of determining eligibility for use value appraisal even though divided by a right-of-way, highway or town line.

(D) Housesite(s) and buildings and any land not appraised at use value shall be appraised at fair market value.

(E) Land used in connection with any structure or improvement for a commercial enterprise not directly related to the forestry or farming management of the parcel appraised at use value, and land used in connection with the removal of soil, gravel, stone or other minerals for commercial purposes, shall not be eligible for use value appraisal.

(F) Land can be appraised at use value as long as the eligibility requirements are met even though such land is transferred or otherwise conveyed.

(G) If a parcel has been removed from use value appraisal but has not been developed and no adverse inspection report has been filed, a new application may be considered by the next filing date.

If a parcel has been removed from use value appraisal due to an adverse inspection report, a new application will not be considered for 5 years. At that time the application and management plan will only be approved if a conformance report has been filed certifying that appropriate measures have been taken to bring the parcel into compliance with the standards.

Rule 3. Application Procedure:

(A) Application date - The owner of land which is eligible for use value appraisal who wishes to qualify that land must apply for use value appraisal to the assessing officials of the town on which the land is located on or before March 1<sup>st</sup> of the tax year for which the application is made, on

forms available at the town clerk's offices. The owner bears the burden of proof as to qualification for current use appraisal and shall furnish such documents as are requested by the assessing officials. A separate application must be filed for each qualifying parcel.

(B) Maps - Initial application for use value appraisal must be accompanied by a map (8 ½ x 11" or folded to that size) of the parcel, adequately identified and oriented to establish its location and sufficiently accurate to permit estimation of acreages. The map shall also show the boundaries and acreage of the entire parcel, and of the portion to be appraised at use value, the map shall show the boundaries and acreage of land falling within various forest site classes and/or agricultural productivity or use classes for which the owner is seeking qualification.

(C) Notification of acceptance or rejection by assessing officials - The assessing officials shall notify the owner, no later than the date the abstract of the individual lists is lodged in the town clerk's office, of their decision on eligibility of the parcel of land for use value appraisal. Notification shall be in person or by mailing and obtaining a certificate of mailing. The notification shall contain the preceding grand list appraisal, the new grand list appraisal and the use value appraisal.

(D) Notification of acceptance by owner- If the application is approved by the assessing officials, the owner, to qualify the property for use value appraisal, must sign the application form and return it to the assessing officials within 14 days of the date of mailing of the application.

Discussion: It is intended that an owner will receive notification of the parcel's new grand list appraisal and its new use value appraisal so that the owner will be able to compare the two appraisal values before deciding to enter the program.

(E) Notice of use value appraisal to be recorded in the land records - If land is appraised at use value and that value is accepted by the owner, copies of the completed application form shall be filed as follows: one copy shall be retained by the owner, one copy shall be sent to the Director and one copy shall be sent to the clerk of the municipality to be recorded in the land records. The copy recorded in the land records shall become a permanent part of the deed record for the eligible parcel and shall constitute a lien to secure payment of the land use change tax to the State of Vermont upon development of the parcel. The lien shall be discharged of record upon payment of the land use change tax. A partial discharge of the lien shall be recorded upon partial payment of the tax (for example, if only a portion of land appraised at use value is developed). All costs of recording shall be borne by the owner.

Rule 4. Withdrawal from Use Value Appraisal:

(A) The owner may withdraw land from use value appraisal at any time. Upon withdrawing land from use value appraisal, the owner must request the Director to determine the fair market value of such land. The fair market value of the land shall be determined as of the date the land is withdrawn from use value appraisal.

This value, once determined, shall be the base on which the 10 percent land use change tax shall be calculated when and if the withdrawn land is developed. Once land has been withdrawn from use value appraisal, it shall, for all subsequent tax years, be appraised at its fair market value.

Rule 5. Use Values:

The Board shall establish the use values and the criteria and rules necessary to administer the use value appraisals. The Board shall hold a public hearing annually in September to review the criteria, rules and values for that year. If there are any changes from the preceding year, the Board shall notify the Director by February 15 and the Director shall then distribute the changes to all municipalities.

Rule 6. Land Use Change Tax:

Land which has been appraised at use value shall be subject to a land use change tax upon development. The amount of the tax shall be ten percent of the fair market value of the changed land at the time it was withdrawn from, or became ineligible for, use value appraisal. If and when the land is developed, the tax shall be due the next April 1. In the event that the changed land is a portion of a larger parcel, of which the fair market value was determined at the time the parcel was removed from use value appraisal, the land use change tax shall be based on the contributory value of the changed portion only. Contributory values of portions shall not exceed the total fair market value established when the parcel was removed from use value appraisal. The contributory value shall be established by the Director at the time of development.

Discussion: The rules do not preclude a farmer from building a house for someone who is employed a minimum of forty hours a week on the farm. As long as the occupant is employed on the farm, the two acre housesite would be appraised at fair market value, but the land use change tax would not be due. If or when the occupant is not employed on the farm, then the land use change tax would be due on the two acre housesite.

The following examples of development and the resulting land use change tax will be used to illustrate the intent of Rule 6:

(1) An owner has 180 acres appraised at use value. He builds a house on the land, and the minimum town zoning is 5 acres. The land use change tax would be based only on the value of the 2 acre housesite, without regard to town zoning, if the remaining 178 acres are appraised at use value.

(2) An owner has 180 acres appraised at use value. The land is then withdrawn or is no longer eligible for use value appraisal. The Director determines the fair market value of the 180 acres as of the date it was withdrawn or ceased receiving use value appraisal. The owner later builds a house on the property and the minimum zoning in the town is 5 acres. The land use change tax would be based on the fair market value of the 5 acres. The Director would determine the fair market value of the 5 acres as of the date the 180 acre parcel was withdrawn or ceased receiving use value appraisal. The fair market value of the 5 acres, as established, will constitute the contributory value of the 5 acres to the fair market value of the 180 acres.

(3) An owner has 30 acres appraised at use value. He then sells 10 acres. The land use change tax would be due on the entire 30 acres as the subdivision has resulted in two parcels which are both less than 25 acres.

(4) An owner has 30 acres appraised at use value. He withdraws the land from or is no longer eligible for use value appraisal and then builds a house. The minimum town zoning is 10 acres. The land use change tax would be due on the 10 acres. It would not be due on the entire 30 acres as in (3) above because no subdivision has occurred.

(5) An owner has 40 acres appraised at use value. He then withdraws the land from or is no longer eligible for use value appraisal and then sells 10 acres. The land use change tax would be on the 10 acres as the parcel developed is less than 25 acres. The owner would not pay a penalty on the resulting 30 acre parcel as it is more than 25 acres in size.

Rule 7. Appeals:

(A) If the assessing officials deny in whole or in part any application for classification as agricultural land or managed forest land, or grant a different classification than that applied for, or fix an erroneous use value appraisal for eligible land, or determine that previously classified lands are no longer eligible or that lands have undergone a change in use, the aggrieved owner may appeal the decision in accordance with the provisions set forth in Chapter 131 of Title 32, V.S.A. Said appeal shall be heard in the same manner and under the same procedures as other appeals relating to real property appraisals and taxation.

(B) The Director may review all applications approved by the assessing officials to determine if the parcel is eligible for use value appraisal, if the use values initially set by the assessing officials are below the use value as established by the Board, or if the fair market value is above the fair market value at the common level of appraisal in the town. The Director may declare the parcel to be ineligible, or he may substitute his estimate of the use value appraisal or the fair market value for that of the assessing officials. The assessing officials and the owner shall be notified by

registered or certified mail, return receipt requested, of any such changes no later than 30 days from the date of notification by the assessing officials to the Director. Any owner or any assessing official who is aggrieved by the decision of the Director may appeal the decision in the same manner and under the same procedures as an appeal from a decision of a board of civil authority, as set forth in Subchapter 2 of Chapter 131, of Title 32, V.S.A.

(C) Whenever a municipal legislative body denies a request for an exemption from the terms of the definition of a "farmer" as provided in the law, the aggrieved person may appeal the decision in accordance with the provisions set forth in Chapter 131 of Title 32, V.S.A.

**Exhibit 6.**

April 26, 2010 Adverse Inspection Report (the "Report").



**Matt Langlais, Caledonia/Essex County Forester**  
**Department of Forests, Parks & Recreation**  
1229 Portland Street, Suite 201 [phone] 802-751-0111  
St. Johnsbury, VT 05819-2099 [fax] 802-748-6687  
[www.vtfpr.org](http://www.vtfpr.org) [email] [matt.langlais@state.vt.us](mailto:matt.langlais@state.vt.us)

## MEMORANDUM

To: Ginger Anderson, Chief of Forest Management  
From: Matthew Langlais, Caledonia/Essex County Forester  
Subject: UVA Violation: Plum Creek Maine Timberlands, LLC 139.54 acres cut contrary  
Date: April 26, 2010

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Landowner: Plum Creek Maine Timberlands, LLC  
999 Third Avenue, Suite 4300  
Seattle, WA 98104

SPAN #: 348-108-10039

Parcel Town: Lemington (contiguous with lands in Bloomfield, Averill, Avery's Gore, Lewis, Brighton, Morgan & Brunswick)

The purpose of this memorandum is to report an adverse inspection of the Plum Creek Maine Timberlands LLC property that is enrolled in the Use Value Appraisal Program in Essex County. Please find attached a map detailing those acres considered cut contrary (139.54 acres). Violations include cutting contrary to the approved forest management plan as well as failure to implement AMP's, discharge resulting (see attached letters).

1. Clough Brook North Harvest (LM-03-01-09), Stand LM-03-34
  - a. Management Plan Data/Prescription
    - i. Northern Hardwood; 8.4 MSD; 82/35 AGS/UGS BA; Two stage shelterwood prescribed with 30-40 square feet residual basal area.
  - b. Inspection Findings
    - i. Stand has been cut contrary to prescribed silviculture. Stand inventoried on 2/10/2010 and 2/12/2010. Residual basal area across 90.91 acres of the stand reduced to 19.7 square feet (36 inventory points with 2.63 standard error).
    - ii. AMP Violations-discharge resulting include:
      1. Landing located within 50' stream side protection zone (AMP # 16)
      2. Unnecessary crossings—3 crossings installed on one brook whereas none actually needed (AMP #9)
      3. Protective strip not maintained (AMP #14)
      4. Machinery operated/skid trails placed within 25' streamside protection buffer (AMP #14)
      5. Stream channel excavated/alterd to allow for the movement of water (AMP # 10)
      6. Equipment in headwater stream and or headwater wetland causing rutting (AMP # 10)

2. Clough Brook North Harvest (LM-03-01-09), Stand LM-03-43

a. Management Plan Data/Prescription

- i. Mixed wood; 8.2 MSD; 88/38 AGS/UGS BA; 410 Stems per acre regeneration; Two stage shelterwood prescribed with 60 square feet residual basal area and overstory removal on 30-40% of the stand where understory is well stocked with seedling and sapling sized red spruce.

b. Inspection Findings

- i. 40.15 acres of stand cut contrary to plan. Stand inventory on 3/17/10 and 4/13/10 found 23.3 square feet of basal area and 15.38% of regeneration plots stocked (39 inventory points with 4.18 standard error). Neither regeneration plots nor residual stand basal area describes successful implementation of prescribed silviculture.
- ii. AMP Violations-discharge resulting include:
1. Protective strip not maintained (AMP #14)
  2. Machinery operated/skid trails placed within 25' streamside protection buffer (AMP #14)
  3. Equipment in headwater stream/wetland causing 1-2 foot rutting (AMP # 10)
  4. Equipment crossing brooks without crossing structures in place (AMP #10).
  5. Two unnecessary stream crossings (AMP #9).

3. Clough Brook North Harvest (LM-03-01-09), Stand LM-03-44

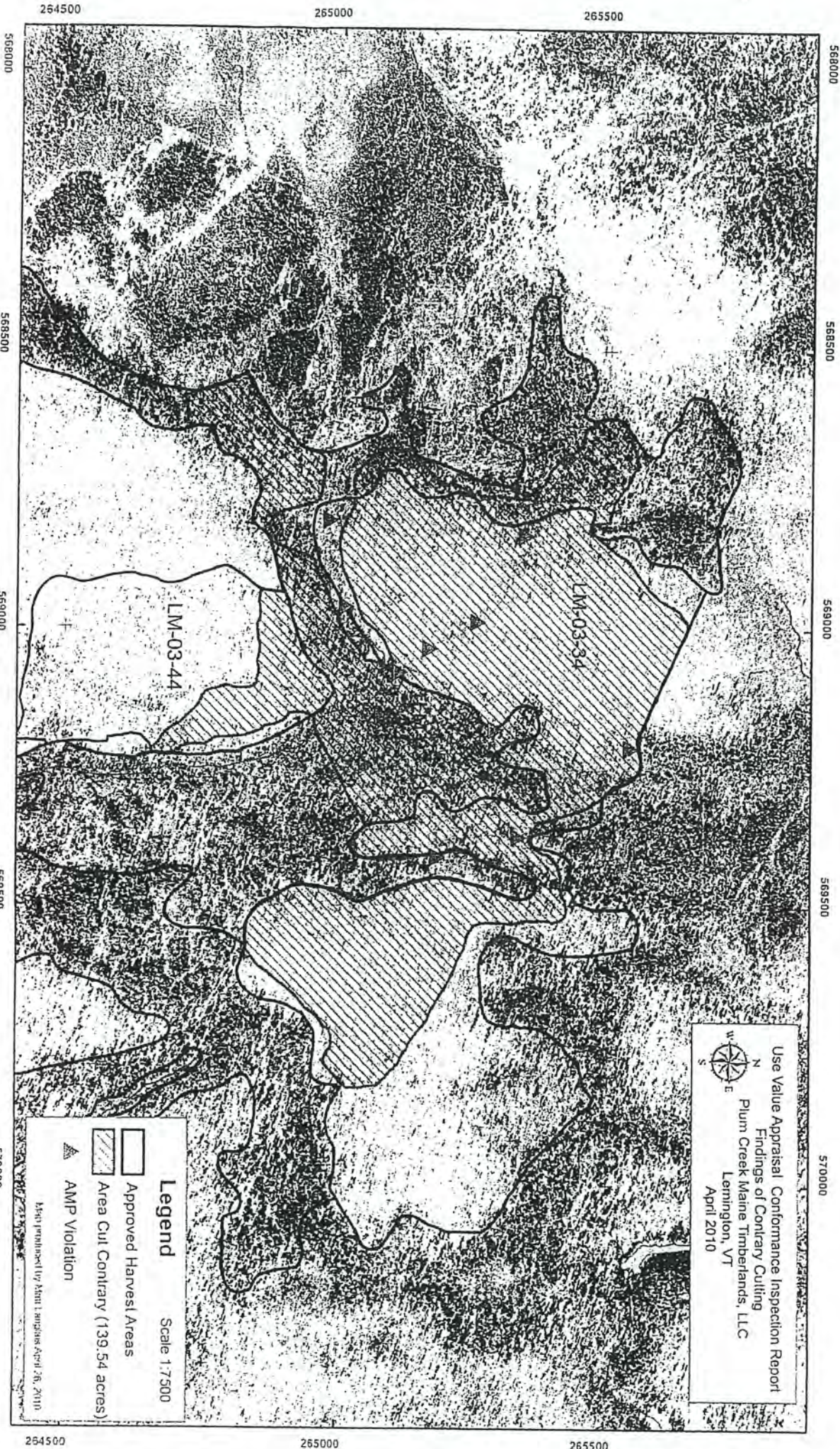
a. Management Plan Data/Prescription

- i. Northern Hardwood; 7.6 MSD; 97/42 AGS/UGS BA; Intermediate thinning to residual basal area of 60 square feet.

b. Inspection findings

- i. 8.47 acres of stand cut contrary to plan. Stand inventory on 3/26/10 found 16.3 square feet of basal area (8 inventory points with 4.60 standard error).

Cc: Kathy Decker  
Jeff Briggs  
Dan Kilborn



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Also produced by Adam L. Anglin April 26, 2010

**Legend** Scale 1:7500  
Approved Harvest Areas  
Area Cut Contrary (139.54 acres)  
AMP Violation

Use Value Appraisal Conformance Inspection Report  
Findings of Contrary Cutting  
Plum Creek Maine Timberlands, LLC  
Lemington, VT  
April 2010



State of Vermont  
Department of Forests, Parks and Recreation  
1229 Portland Street, Suite 201  
St. Johnsbury, VT 05819-2099  
www.vtfpr.org

[phone] 802-751-0110  
[fax] 802-748-6687  
[tdd] 800-253-0191

Agency of Natural Resources

Chris Fife, Senior Resource Forester  
Plum Creek-Northern Kingdom Unit  
PO Box 260  
Colebrook, NH 03576

February 18, 2010

Dear Chris:

On January 26, 2010, Agency of Natural Resources foresters Richard Greenwood and Agency of Natural Resources Caledonia/Essex county forester, Matthew Langlais, made a site inspection of a property owned by Plum Creek, which is currently being harvested by Plum Creek, located off the Simms Hill Road system along the upper drainage of Clough Brook in the town of Lemington, Vermont. The subcontractor is Malcolm Washburn and his company WE-LOG of North Stratford, NH. During this visit, Matthew and Richard observed violations of the water quality laws of the State of Vermont, a failure to implement the Amps (Acceptable Management Practices) and ongoing and past discharges of sediment into the waters of the state, coming off of the property which you are currently logging. The violations they observed were discharges from an area located just above one of the upper landings where harvesting equipment had cut and operated in a stream buffer, and discharges off the landing. In addition a skidder had driven through the brook in at least one place higher up, which also constitutes a discharge. They also had some concerns with the number of crossings in the brook and whether or not proper closeout would occur.

On February 9, 2010 Matt. Reginald Smith (ANR Environmental Enforcement Officer), and I met with you on site. There was too much snow to observe the underlying soil and water conditions. We did observe that some remedial work had been done in the buffer area where the violation occurred and near the landing. We were also able to observe that you had taken out 2 of the crossings on the brook, but that there were areas of disturbed soil and no water bars in place. In addition, we looked at the area up top where a skidder had driven through the brook.

*We agreed during this visit to return with you in the spring before the major runoff occurs to look the site over and agree on further remedial work. Please Contact us as soon as this is feasible.*

The specific AMP violations are as follows:

**Sediment/Slash in Brook.**

*Amp# 7 Silt fencing, hay bale erosion checks or water diversions shall be used to prevent sediment from skid trails from entering streams and other surface waters.*

*Amp#8 Streams and all bodies of water shall be kept free of slash and logging debris.*

*Amp#10 Logging activities except for the necessary and proper construction of stream crossing structures, shall be kept out of stream channels.*



**FORESTRY  
CENTENNIAL  
CELEBRATION**

State of Vermont  
Department of Forests, Parks and Recreation  
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Agency of Natural Resources

*Amp#12 Areas of exposed soil within 25 feet of streams must be seeded and mulched*  
*Amp#14 Except for necessary construction of stream crossings, a protective strip shall be left along streams and other bodies of water in which only light thinning or selection harvesting can occur so that breaks in the canopy are minimal and a continuous cover is maintained. Log transport machinery must remain outside a 25 foot margin along the stream or water body. Including this 25 foot margin the width of the protective strip shall be according to table 4 in the Amp book which in this case for slope of 0-10 percent shall be 50 feet.*

**AMP to be applied at closeout are as follows**

*Amp#20 Waterbars shall be applied at proper intervals according to table 1 in the orange book*

*Amp#21 All non permanent structures shall be removed from streams and the channel restored.*

*Amp#22 Following the close of an operation, all approaches to streams, between the stream and the first water diversion on either side, and all disturbed stream banks shall be stabilized, seeded and mulched.*

*Amp#23 Log landings shall be graded and water diversions installed as needed to prevent sedimentation.*

*Amp#24 Areas of exposed soil within the protective strip along waterways shall be stabilized by seeding and mulching.*

We have referred this case to Reginald Smith, Environmental Enforcement Officer. (802- 766-8860), who will be working with all parties involved to ensure compliance with the State of Vermont's water quality laws. As in all of our AMP cases, our intentions are to enforce the law and to have you remediate the violations and rehabilitate the site in a timely manner. However, a major goal in this process is to educate you and your operators so that you will implement proper practices in the future. Please call me if you have any questions about this letter. Thank you for your cooperation concerning this matter.

cc. Reginald Smith, EEO 802-751-0119

Sincerely,  
Jeff Briggs, Forester





State of Vermont  
Department of Forest, Parks & Recreation  
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Agency of Natural Resources

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[tdd] 800-253-0191

Chris Fife, Senior Resource Forester  
Plum Creek-Northern Kingdom Unit  
PO Box 260  
Colebrook, NH 03576

April 27, 2010

Dear Chris:

On **April 19, 2010**, Agency of Natural Resources forester Gary Sabourin, Agency of Natural Resources Environmental Enforcement Officer Reginald Smith, and myself, along with Plum Creek representatives Mark Doty and you, made a site inspection of a property owned by Plum Creek, which has recently been harvested by Plum Creek, located off the Simms Hill Road system along the upper drainage of Clough Brook in the town of Lemington, Vermont. The subcontractor was Malcolm Washburn and his company WE-LOG of North Stratford, NH.

During prior visits, January 26, 2010 and February 9, 2010, ANR foresters had observed violations of the water quality laws of the State of Vermont, a failure to implement the AMPs (Acceptable Management Practices) and ongoing and past discharges of sediment into the waters of the state, coming off of the logged area. The violations they observed were discharges resulting from harvesting equipment cutting and operating in a stream buffer, discharges off the landing, and discharges from a skidder crossing a stream with no proper crossing structure in place. In addition there were several places where harvesting equipment had gone into ephemeral wetlands, and seeps near the headwaters of brooks. There were also a number of stream crossings that had been removed that needed to be properly closed out with waterbars installed and disturbed areas of soil seeded and mulched. Details on the AMP violations and remedial measures to be applied were discussed at the February 9<sup>th</sup> site visit and outlined in a letter dated February 18<sup>th</sup>, 2010.

On April 19, 2010, we found that you had hired a contractor, Alan Poirier, to perform the remedial work. We looked at all of the sites that we had identified and several others that had subsequently been located by ANR forester Matt Langlais. **This letter is to inform you that on April 19, 2010, I observed that all of the major remedial actions relating to the AMP violations have been accomplished and that you are now in compliance with the AMP's.** During our visit we identified several more waterbars, some seeding and mulching on waterbars on the main skid/truck road, and one crossing below the main landing that needs to be pulled and seeded and mulched. There were several ephemeral areas that we agreed would be best to stay out of. We also agreed that it would be best to leave in place the stream coming through the area that you had cut in the buffer near the landing (the first thing we looked at) rather than try to reroute it. Alan's work was very good and since he accompanied us on the entire site visit, we have every confidence that he will accomplish the remaining remedial work.



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Gary and I believe that we had a productive conversation with you and we thank you for your work and attention to this matter. **To reiterate the main points:**

1. **The need for pre harvest Water quality/AMP planning that specifically involves the crew on the ground that is doing the work. We understand that you and Gary will be working to put together a logger training session focusing on this subject.**
2. **The need for better oversight by Plum Creek. We understand that Plum Creek is hiring another forester to oversee operations in Vermont which should help.**
3. **Our concern that at the scale of harvesting that Plum Creek operates at and with the harvesting plans it has for the future in Vermont, that a higher level of AMP/water quality compliance be adhered to going forward.**
4. **Our shared commitment to work together.**

As in all of our AMP cases, our intentions are to enforce the law and to have you remediate the violations and rehabilitate the site in a timely manner. Please call me if you have any questions about this letter. Thank you for your cooperation concerning this matter.

Sincerely,  
Jeff Briggs, Forester

cc. Reginald Smith, EEO 802-751-0119  
Gary Sabourin  
Matt Langlais