

INSTRUCTIONS FOR NOTICE OF DEVELOPMENT OR DISCONTINUANCE FROM LAND USE VALUE APPRAISAL PROGRAM

Section 1 – Development/Discontinuance

This form is to be used to notify 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 1 and mailing the completed form and all maps to:

Property Valuation & Review, Current Use Program, 133 State Street, Montpelier, VT 05633-1401.

The fair market value of the land being discontinued will be determined by Property Valuation and Review. 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 32 V.S.A., Chapter 151. If you wish to prepay the tax and have the lien removed from discontinued property that has not yet been developed, you may do so by contacting Property Valuation and Review and requesting that a Notice of Assessment be issued for the amount due.

“Development” means, for the purposes of determining whether a land use change tax is to be assessed under 32 V.S.A. §3757, 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. 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 32 V.S.A. §3655(b), or contrary to the minimum acceptable standards for forest management; or a change in the parcel or uses of the parcel in violation of the conservation management standards established by the commissioner of forest, parks and recreation. The term “development” shall not include the construction, reconstruction, structural alterations, 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

How to Appeal an Eligibility or Change in Use Decision

If you wish to appeal the development/discontinuance of enrolled property determined to be no longer eligible or undergone a change in use, you must file your appeal with the Director of Property Valuation & Review within 30 days of the Notice of Development or Discontinuance. If still aggrieved, an appeal of the director’s decision may be made to the Superior Court (\$250.00 filing fee) or State Appraiser via the Director of Property Valuation and Review (\$70.00 fee) in the same manner and under the same procedures as an appeal from a decision of the board of civil authority, as set forth in 32 V.S.A., Chapter 131, Subchapter 2.

How to Appeal an Adverse Inspection Report or Denied Management Plan Approval

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 within 30 days of the Notice of Development or Discontinuance. If still aggrieved, an appeal of the commissioner’s decision may be made to the Superior Court (\$250.00 filing fee) in the same manner and under the same procedures as an appeal from a decision of the board of civil authority, as set forth in 32 V.S.A., Chapter 131, Subchapter 2.

If you have any questions regarding this form, please contact the Division of Property Valuation and Review, Current Use Program, 133 State Street, Montpelier, VT 05633-1401. Telephone (802) 828-5861.



CURRENT USE PROGRAM
133 STATE STREET
MONTPELIER, VT 05633-1401

FOR DEPARTMENT USE ONLY
OID -

NOTICE OF DEVELOPMENT OR DISCONTINUANCE FROM LAND USE VALUE APPRAISAL PROGRAM
(TO BE COMPLETED BY LANDOWNER OR DIRECTOR OF PVR)

SECTION 1 | ALL FIELDS REQUIRED FOR PROCESSING

Name of Landowner		Town	Date of Development or Discontinuance
Street or PO Box	Phone	Parcel Identification No.	Number of Acres Withdrawn
City	State	Zip Code	SPAN – School Property Account No.
			Number of Acres Developed

Check appropriate reasons for withdrawal or disqualification and explain below:

<input type="checkbox"/> Voluntary withdrawal from appraisal program <input type="checkbox"/> Disqualified but no development <input type="checkbox"/> Withdrawal due to development <input type="checkbox"/> Full parcel of land withdrawn <input type="checkbox"/> Portion of parcel withdrawn (please describe)	<p>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 remaining. Maps must be drawn to the orthophoto mapping standards.</p>
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Description

Reason for Withdrawal

THIS NOTICE MUST BE PRINTED AND MAILED WITH AN ORIGINAL SIGNATURE OF ALL LAND OWNERS
If signature is other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

Owner Signature: _____ Date: _____
 Owner Signature: _____ Date: _____
 Owner Signature: _____ Date: _____

SECTION 2 | TO BE COMPLETED BY THE PROPERTY VALUATION & REVIEW DIVISION

_____	_____	_____	# Acres Withdrawn
Date of Determination	Signature – Director, Property Valuation & Review	Date Issued	# Acres Developed

MAIL COMPLETED FORM AND MAPS TO:
Property Valuation & Review Division
Current Use Program
133 State Street
Montpelier, VT 05633-1401