

VT Form CU-313	USE VALUE APPRAISAL PROGRAM AGRICULTURAL LAND AND BUILDINGS CERTIFICATION	2015 Vermont
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LANDOWNERNAME

ADDRESS1

ADDRESS2

CITY

VT ZIP

New Current Use Eligibility Requirement

As the owner of agricultural land or buildings enrolled in the Use Value Appraisal Program (“Current Use Program”), you are now required by legislation to certify annually that your agricultural land and farm buildings meet the requirements for enrollment at the time of certification. This certification must be made under oath to the Commissioner of Taxes every year on a form specified by the Director of Property Valuation and Review. This form has been partially completed for your specific parcel.

This form must be submitted on or before September 1, 2015, to the Commissioner of Taxes, Current Use Program, PO Box 1499, Montpelier, Vermont 05601-1499.

Below is a summary of the statutory definitions of agricultural land and farm buildings for your reference. The complete statutory requirements can be found in the Current Use Statute, 32 Vermont Statutes Annotated Chapter 124 Agriculture and Forest Land.

Agricultural land is land that is in active use to grow hay or cultivate crops, pasture livestock or to cultivate trees bearing edible fruit or produce an annual maple product, and which is 25 acres or more in size. Land less than 25 acres is considered agricultural land if: **(1)** it is owned by a farmer and is part of the overall farm unit; **(2)** it is used by a farmer as part of his or her farming operation under written lease for at least three years; or **(3)** it has produced an annual gross income of at least \$2,000 from the sale of farm crops in one of two, or three of the five, calendar years preceding.

Farm buildings are farm buildings and other farm improvements that are: **(1)** actively used by a “farmer” as part of a farming operation; **(2)** owned by a “farmer” or leased to a “farmer” under a written lease for a term of three years or more; and **(3)** situated on enrolled land or a housesite adjoining enrolled land. A “farmer” is a person: **(A)** who earns at least one-half of the farmer’s 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; or **(B)** who produces farm crops that are processed in a farm facility as set forth in 32 V.S.A. § 3752(7)(B).

(continued on back)

FOR DEPARTMENT USE ONLY		
CTC	OID	PID
SPAN		
2015		



According to our records, you have the following parcel of land and/or buildings enrolled in the Current Use Program. If the land and/or buildings below no longer meet the requirements for enrollment, you must submit a Notice of Development or Discontinuance Form, Form LU-1, or an Application to Discontinue Land through the "Easy-Out" Option, Form CU-312, with this certification to remove them from enrollment. Go to www.tax.vermont.gov to download Form LU-1 or Form CU-312.

Certification Section

If you have transferred a portion of this property, please update the acres to reflect your revised enrollment. If you have transferred the entire property, do not sign the certification. Instead, write "Transferred Entire Parcel" in the signature block (do not sign), and return the form.

1. SPAN SPAN	2. Town TOWN	
3. Total Acreage TOTALACRES	4. Total Acres in Active Agricultural Use ACTIVEACRES	5. Farm Buildings Enrolled? FARMBLD

I certify under oath that: **(1)** the land and buildings identified above are in active agricultural use; **(2)** if any of the land and/or buildings are leased to a farmer, then I have provided the Current Use Program with a copy of a current, valid lease; and **(3)** for any land and/or buildings that do not meet the requirements of Current Use Program, I have marked the corrections above and attached a completed form (Notice of Development or Discontinuance, Form LU-1, or Application to Discontinue Land through the "Easy-Out" Option, Form CU-312) to discontinue their enrollment.

Landowner #1 Signature	Print Name	Date
Landowner #2 Signature	Print Name	Date
Landowner #3 Signature	Print Name	Date
Landowner #4 Signature	Print Name	Date
Landowner #5 Signature	Print Name	Date
Landowner #6 Signature	Print Name	Date

You must mail the completed form on or before **September 1, 2015** to:
 Commissioner of Taxes
 Current Use Program
 VT Department of Taxes
 PO Box 1499
 Montpelier, VT 05601-1499