

VT Form CU-313	USE VALUE APPRAISAL PROGRAM AGRICULTURAL LAND AND BUILDINGS CERTIFICATION	2019 Vermont
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LANDOWNER NAME OID
ADDRESS 1
ADDRESS 2
CITY ZIP
COUNTRY

**Response Required by
November 1, 2018!**

Current Use Eligibility Requirement

Response required by November 1, 2018

As the owner of agricultural land or buildings enrolled in the Use Value Appraisal Program (“Current Use Program”), you are required by statute 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 (see reverse side) has been partially completed for your specific parcel. By completing and submitting this form by the deadline, you will have met the statutory requirements for your agricultural land and buildings noted on the form. You will receive a separate form for each parcel, or if the land is in multiple towns, for each town.

This form must be returned on or before November 1, 2018, to the 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, cultivate trees bearing edible fruit, produce an annual maple product, or buffer zones as defined and required in the Agency of Agriculture, Food, and Markets’ Required Agricultural Practices rule adopted under 6 V.S.A. chapter 215, and that 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

PTOWN OID45678

PID

123-456-78901

2019

Data Entry _____

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 Withdrawal Form, Form LV-314, with this certification to remove them from enrollment. Go to www.tax.vermont.gov to download Form LV-314.

If you do not submit this form by the deadline, your agricultural land and buildings may be discontinued from the Current Use Program for the 2019 property tax year and you will be taxed at the assessed value of your land and buildings instead of the use value.

Certification Section

1. SPAN 123-456-78901	2. Town TOWN NAME	
3. Acres Enrolled (includes forest, agricultural, and conservation land) 12,345.12	4. Active Agricultural Acres Enrolled 12,345.12	5. Farm Buildings Enrolled? 123

Have you transferred any of the land that was enrolled?

- No.** Sign the certification below and return to the Tax Department.
- Some.** Mark the changes to enrollment above. Sign the certification below and return to the Tax Department. Who did the land transfer to and when did it transfer? _____
- All.** You do not need to certify below. Return this form to the Tax Department. Who did the land transfer to and when did it transfer? _____

By signing this form, 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 qualify for enrollment because they are leased to a farmer (typically this is land that is less than 25 acres or buildings. Do not submit a lease if you have more than 25 acres; it is not required), then I have previously provided the Current Use Program with a copy of a current, valid lease or I have attached a copy of the valid lease to this form; 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 Withdrawal, Form LV-314) 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 **November 1, 2018**, to:

Current Use Program
VT Department of Taxes
PO Box 1499
Montpelier, VT 05601-1499