

Information and Instructions for the Use Value Appraisal Program
Agricultural Land and Buildings Certificate
Current Use Eligibility Requirement

J.Q. Smith
133 Main St.
Montpelier VT 05633

**Response required by
November 1, 2019**

Owners of agricultural land or buildings enrolled in the Use Value Appraisal Program (“Current Use Program”) are required by statute to certify annually that their 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. The certification form on the reverse side has been partially completed for your specific parcel. A separate form is created for each parcel and for those parcels that cross town or city lines.

This form must be returned on or before November 1, 2019, to the Current Use Program, PO Box 1499, Montpelier, VT 05601-1499. Alternately, you can complete and submit the form online through the eCuse portal at <https://secure.vermont.gov/TAX/ecuse/>.

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 32 Vermont Statutes Annotated (V.S.A.) 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).

If the land and/or buildings below no longer meet the requirements for enrollment, you must submit Form LV-314, Request for Withdrawal from the Use Value Appraisal Program. If you are completing this form using the eCuse online system, note that you will be resubmitting Form LV-314 separately or if you are submitting a paper copy of this form, include Form LV-314 with the Certification. 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 withdrawn from the Current Use Program for the 2020 property tax year and you will be taxed at the assessed value of your land and buildings instead of the use value.

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Form CU-313
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Rev. 07/19

Town Montpelier	Reference Number 20170817-92-90000-000	OID SMITH 99	PID 56
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VT Form CU-313	USE VALUE APPRAISAL PROGRAM AGRICULTURAL LAND AND BUILDINGS CERTIFICATION	2020 Vermont
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Owner's Name: J.Q. SMITH

According to our records, you have the following land and/or buildings enrolled in the Current Use Program.

A. Description of enrolled property

- 1. SPAN..... 123-45-67890
- 2. Town..... MONTPELIER
- 3. Acres Enrolled (includes forest, agricultural, and conservation land)..... 56.77
- 4. Active Agricultural Acres Enrolled..... 27.28
- 5. Number of Farm Buildings Enrolled..... 0

B. Special Enrollment Qualifications

- 1. Enrolled farm buildings (see A5 above) qualify because they are owned by a farmer..... NO
- 2. Enrolled farm buildings (see A5 above) qualify for enrollment because they are leased to a farmer (see statutory definition)..... N/A The expiration date of the Building Lease is.....
- 3. Less than 25 acres of Agricultural Land is enrolled and qualified for enrollment because it is:
 - 3a. Owned by a farmer..... NO
 - 3b. Leased to a farmer. N/A The expiration date of the land lease is.....
 - 3c. Land earns at least \$2,000/year from the sale of farm crops..... NO
- 4. Farm Employee Housing: 0 dwellings, are enrolled and have been in use during the prior 12 months exclusively to house one or more farm employees and their families as a nonmonetary benefit of farm employment. **Note the 911 address of the dwelling(s) in the Comment section below.**

C. Transfers

Have you transferred any of the land that was enrolled?

- No.** Sign the certification below and return to the Tax Department.
- Some.** 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? _____

D. Comments and Corrections

Please note any comments or corrections here: _____

E. Signatures

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 or buildings qualify for enrollment because they are leased to a farmer (see Section C above), 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 current, 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 indicated this in the comments field and have submitted a Notice of Withdrawal, (Form LV-314) to remove them from enrollment.

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

You must mail the completed form on or before **November 1, 2019**, to:

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

Phone: (802) 828-5860