Current Use Program eCuse Application

eCuse Program Guide for Landowners
with Additional Guidance for Consultants

Division of Property Valuation and Review
Vermont Department of Taxes

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Current Use Information: http://tax.vermont.gov/property-owners/current-use

eCuse Web Address: https://secure.vermont.gov/TAX/ecuse/home

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Current Use Program
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Montpelier, VT 05601-1499

Disclaimer: The information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.
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Welcome to eCuse

The Vermont Department of Taxes is pleased to bring eCuse, the web-based service for the Current Use Program (Use Value Appraisal), to landowners, consultants, and state and municipal officials. The efficiency and speed of electronic processing make the eCuse application process easy to use, easy to navigate, and convenient for all users.

eCuse follows the same order found on the paper applications, forms CU-301 and CU-302, and requests the same basic types of information. eCuse is an improvement over paper because it streamlines the process. It directs you to the appropriate section and questions you must answer based on the type of land you wish to enroll—agricultural, forest, or conservation.

To begin your application, use the following web address:

https://secure.vermont.gov/TAX/ecuse/home

Basic Steps to Complete an Application in eCuse

These are the basic steps to complete an application in eCuse:

1. Register an account
2. Start the application
3. Enter all landowners and contact information
4. Add a consultant (optional)
5. Answer the application questions in each section
6. Verify (review for accuracy) the information in the application
7. Prepare for certification
8. Certify (sign) the application electronically
9. Submit and pay for the application
10. Submit all required supporting documents

Here’s a tip!

Start early in order to meet deadlines! Give yourself plenty of time to deal with the unexpected, especially if there is more than one landowner for the property.

Take into account how many landowners will be involved in reviewing and signing the application and how that might add days—and even weeks—to your timeline. Also, some information must be submitted on paper, which could add time to the process.

Enable Javascript for Best Results

Please enable javascript in your browser in order for this site to work as designed. If you do not know how to enable javascript, please visit: http://www.enable-javascript.com/.

Note for Landowners and Consultants

Consultants may start and complete an application on behalf of the landowner(s).

This guide provides instructions on the following:

- How landowners may authorize consultants to access their applications
- How consultants may start applications and notify landowners of what they need to do to complete, review, and submit applications
Create an Account
Creating an account in eCuse is easy. You will see two options—Register as a Landowner and Register as a Consultant. Click the option that applies to you.

Register as a Landowner
You must enter the following:
• Username
• Email address—Any emails from the Current Use Program will be sent to this address.
• First Name
• Last Name
• Primary Phone
Click Create New Account.

A landowner may certify and sign an application without creating an account. This often occurs when there are multiple landowners. Only the “primary” landowner responsible for completing the application must create a landowner account.

Using a Consultant
You may choose to hire a consultant and let the consultant start and complete the application. In this case, you do not have to create a landowner account. When the application is complete, the consultant will email you to verify the information and then certify and sign the application. For more information, see Work with a Consultant in this guide.

For Consultants: How to Register
You must enter the following:
• Username
• Email address—Any emails from the Current Use Program will be sent to this address. Your company must decide whether to use one email address for all consultants or individual email addresses.
• First Name
• Last Name
• Company Name (optional)
• Mailing Address
• City
• State
• Zip
• Primary Phone
• Secondary Phone (optional)
Click Create New Account.

Note: If the landowner wants to start the application and then add you as the consultant, you must give the landowner your account number.

Here’s a tip!
Required fields are marked with a red asterisk (*). You must enter the required information to complete the section.
Click “Help” in the upper right corner for more information and instructions.

This section continues on the next page
Create an Account (cont.)

The Current Use Program will send you an email with instructions to set your password. Look for the instructions in the email that say “You may now log in by clicking this link or copying and pasting it into your browser,” followed by the link. Click the link.

This link can be used only once to set your password for the first time.

Click Log in to create your password.
Create an Account (cont.)
Enter and confirm your password and click Save.

You have successfully registered a username and password.

If you are a landowner with property enrolled in Current Use already, you may view and manage your enrollment online by linking your existing enrollments to your new account. For more information on how to use this convenient option, see “Link an Enrollment” in this guide.

If you do not have existing enrollments and you are ready to start using eCuse, select Go Directly to eCuse and click Next. You will be directed to the landowner dashboard where you can begin a Current Use application.

Here’s a tip!
Use the Back and Next buttons at the bottom of the application to navigate to a previous page or to move ahead to the next page. Do not use your browser arrows to navigate through the application.
Welcome to the Dashboard

The dashboard provides you with access to all of your account information, Current Use enrollments, and pending applications.

As a landowner, you will be able to update your account information, link your enrollments, start a new application, and review the status of all your applications.

• **Account information**—To manage your account, click the My account hyperlink in the upper right hand corner of the screen.
• **Pending applications**—Access and edit, if needed, your pending applications in the Submission Queue tab.
• **Current Use enrollments**—View your completed applications and enrollments by clicking the Submission History tab.
• **Home tab**—The Home tab brings you to the homepage with useful links to partner agencies.
• **Log out hyperlink**—If you’re using a public computer, be sure to click Log out to keep your information secure.
• **Help**—Online Help is available from any page within eCuse.

This section continues on the next page
Welcome the Dashboard (cont.)

How to Sort Applications
To sort the applications listed on your dashboard, click any of the hyperlinked (underlined) column headers.

How to Find Application Status

Find the status of an application in the Submission Queue
Every record in eCuse has a submission status. The application status indicates where your application is in the enrollment process:

- **NEW/Pre-Submit** — An application that you have started and saved (but not submitted) displays with the status of NEW/Pre-Submit. Before you can submit this application, you must complete the required sections, certify the application, and have all landowners listed on the application sign it. You may work on this application from your dashboard by using the **Edit** button in the “Actions” column.

- **Locked for Certification** — An application that has all sections completed and has been sent out for signatures displays with the status of “Locked for Certification.” When all landowners have signed the application, the status changes to “Ready to Submit” and the **Submit** button appears in the “Actions” column.

- **Ready to Submit** — When the application is completed and signed by all landowners, the status shows “Ready to Submit.” The application is now ready to submit with your payment. You must submit the application by the deadline (see below) to be considered timely. Click **Submit** to send the application to the Current Use Program for processing, and follow the instructions to pay the fee.

**Deadline for New Applications**
September 1

**Deadline for Transfer Applications**
30 days of the transfer being recorded in town land records

This section continues on the next page
Welcome to the Dashboard (cont.)

How to Find the status of an application in the Submission History tab
Submission status also shows in the Submission History tab as follows:

- **CF/Review** — Your county forester is reviewing the Forest Management Plan. When the forester is done with the review, your application is then reviewed by Current Use, and the status will change to “PVR/Review.”

- **PVR/Review** — Current Use is reviewing the application. No final action has been taken yet.

- **PVR/More Information Needed** — Current Use cannot complete the review of the application as submitted. PVR has requested more information and is waiting for a response.

- **PVR/Approved** — Current Use has approved the application and is waiting for the town clerk to record the lien in the town land records.

- **PVR/Denied** — Current Use has denied the application.

- **PVR/Withdrawn** — The landowner has withdrawn the application.

- **Clerk/Recorded** — Current Use has approved the application, and the town clerk has recorded this application in the town land records.

- **Enrolled** — The parcel is currently enrolled in the Current Use Program.

- **Not Enrolled** — The parcel is currently not enrolled in the Current Use Program.

Note for Help, Email, and Comments

**Help** — The Help button in each section links you to information that applies to the section in which you’re working.

**Emails** — Emails are used to identify your account in the system. They are also used to contact you with information about the status of your application. When filling out the application, be sure to use an email for each owner that you know is active and that will be checked regularly for eCuse notifications.

**Comments** — You may enter comments at the bottom of each section of the application to explain your entries on the application or to provide additional information.

The “Comments” field appears as a running log. When entering comments, include some sort of frame of reference, such as the section and question number, that will help Current Use staff understand what your comment refers to precisely.

To enter comments, click the **Comments** button at the bottom of the page.

This section continues on the next page
For Consultants: Dashboard

The consultant dashboard is slightly different than the landowner dashboard. For example, consultants see their own account numbers on their dashboards, while landowners see an option to link their enrollments.

The consultant dashboard provides you with access to all of your account information as well as your clients’ information, Current Use enrollments, and pending applications.

As a consultant, you will be able to update your account information, start a new application on behalf of a landowner, and review the status of client applications submitted through eCuse.

For Consultants: How to Sort Applications

To sort the applications listed on your dashboard, click any of the hyperlinked (underlined) column headers. To reverse the sort order, click the hyperlink again. You also may use the entry fields to filter applications by the following:

- Town Name
- SPAN, Owner
- Reference Number
- Last Updated date

Enter the criteria you wish to filter by and click Apply. To clear the filter from your application list click Reset.
Change Your Account Information

Click **My Account** to change your email address, password, and personal details of your account. Be sure to click **Save** before leaving the page or you will lose your changes.

Here’s a tip!
Use the “Tab” key on your computer keyboard to move from one field to another instead of using the “Enter” key. Some internet browsers may not respond to the “Enter” key.
Link Existing Enrollments to Your New Account

If you are a landowner with existing enrollments, you may link them at any time to your account. If you choose to wait, you may always return to eCuse later and link them.

Click **Link My Enrollments**. eCuse locates and links your existing enrollment(s) to your new account. To search for your existing enrollments, you must enter your **Owner ID** from the Current Use Program and a School Property Account Number or **SPAN** for at least one of your existing enrollments into eCuse.

1. **Owner ID**—Your unique Owner ID identifies you with your existing enrollment(s). Each enrollment has only one Owner ID, regardless of the number of landowners. Find your Owner ID on the address label of correspondence sent to you by the Current Use Program.

   Owner IDs are created by combining the first five characters of the owner’s last name on your parcel, a space, and a sequence number. Be sure to enter the space between the name and the number. Example format: SMITH 01.

   **Don’t Know Your Owner ID?**
   Request your Owner ID by clicking **Request my Owner ID**. We will mail your Owner ID to the mailing address we have on record. Please allow 5-10 business days to receive your Owner ID in the mail.

2. **School Property Account Number (SPAN)**—This is a unique 11-digit identification number assigned by the town or city to a parcel of land. Find the SPAN on your property tax bill in the housesite information section. Example format: 999-999-99999.

   If you need assistance or have questions about the SPAN, contact your municipality’s lister or assessor. If you own parcels that are subdivided, you must contact your municipality for the SPAN.

   If the town has not yet assigned a SPAN, please call the Current Use Program for guidance.

   Enter your Owner ID and SPAN into the space provided and click **Search**.
Start an Application

Information You Need to Start an Application
Before you begin an application, gather the following information:

• SPAN of the parcel must be entered first to start the application
• Full name of each owner currently on the deed to the property
• Email for each owner (each email must be unique—no duplicates)

At some point during the application process, you will need the following information:

• If the property has been transferred, you will need the date of the transfer and the date the transfer was recorded in the town land records.
• You will need information about the property, including any buildings and the type of acreage being enrolled.

Let’s Begin!
To begin your application, use https://secure.vermont.gov/TAX/ecuse/home. Enter your username and password. click Start New Application on the dashboard.

Currently this section only contains one reason that has been pre-selected for you, “Apply for Enrollment, Change Enrollment, or Transfer.” In the future, the system will accept other types of submissions from this page.

Click Next to move to “Section A, Application Reason.” Clicking Cancel will return you to the dashboard.
Navigate Through the Application

Use the “Sections” and “Functions” panels on the left side of the screen to quickly navigate through the application. The panels will become available to use after you’ve completed “Section A: Application Reason.”

Sections Panel
Use the hyperlinks on the “Sections” panel to navigate from section to section in the application and to edit or add information.

A check in the box beside each section shows that you have completed the information required in that section to submit the application. Once all sections are complete, you may start the process to submit the application.

Functions Panel
The “Functions” panel provides you with options to **Save** or **Cancel** (Delete) your entire application. Landowners also may **Begin a new Application**, **Assign a Consultant**, or **Notify Landowners of this Application** after any application has been started. For more information on working with a consultant, click **Assign a Consultant** and view the “Help” file on that page of the application.

To return to your dashboard, click **Landowner Dashboard** located just below the State of Vermont logo. This will bring you back to the list of applications you have in eCuse.

**Warning about the Cancel button**
The **Cancel** button on the Functions panel permanently deletes an application. The cancel function cannot be undone. If you click this button by accident or change your mind, you will have to re-enter all of the information.

**For Consultants: Functions Panel**
Consultants working on an application may send emails to request information from any landowner listed in the “Landowner” section of the application.

**Here’s a tip!**
Each section will display a checkmark in the box next to it when you complete the section. You also will see checkmarks in the sections that you won’t be using because they do not apply to your property.

The section titles are hyperlinks. Clicking on a section title will take you to that section.
New Enrollments and Full Transfers
It is very important that you choose an application reason—and it is even more important that you choose the correct one for your property. Choosing an incorrect reason may require you to start the application over again.

To begin your application for a “New Enrollment” or “Full Transfer,” you must select an application reason from the following two choices available and then enter the SPAN for the property:

- Land and/or buildings that are not currently enrolled (new enrollment)
- Land and/or buildings that are being added to an existing enrollment

The following descriptions can help you determine the reason for the application:

Land and/or buildings that are not currently enrolled (new enrollment)
This means the parcel of land is not currently enrolled in the Current Use Program, and you wish to enroll it. To enroll your parcel:

- Submit the application and the required fee to the Current Use Program by September 1 for enrollment in the tax year that begins the following April 1.
- If the application is only for agricultural land, you must submit three copies of a map that meets the Current Use Mapping Standards to the Current Use Program by September 1.
- If the land is for enrollment of forest or conservation land, with or without agricultural land, then a management plan and **three** copies of the map must be submitted to the Department of Forests, Parks and Recreation by October 1.

For Consultants
The “Application Reason” section displays differently for consultants than it does for landowners. Please read the section titled “For Consultants: Application Reasons.”
Section A: Application Reason (cont.)

Land and/or buildings that are enrolled and that have been transferred to your ownership
This means that you have acquired land and/or buildings that are enrolled in the Current Use Program, and you wish to continue to have them enrolled in the program under your ownership.

If the transfer is being added to your existing, contiguous (adjoining) enrollment, go back to your dashboard and click on the Submission History tab. Select the enrollment you want to add to and choose the Addition to Enrollment reason.

It is possible to increase the existing enrollment of buildings or land as part of the transfer, if 1) the transfer occurs between April 1 and September 1 and 2) a complete application is received before September 1. Otherwise, to increase an existing enrollment requires 1) an application to transfer the enrollment for the current tax year and 2) a second application for the next tax year.

To transfer your parcel, do the following:

- Transfer applications must be submitted within 30 days of the transfer being recorded in the town land records.
- You must submit three copies of a map that meet Current Use Mapping Standards and the application fee with the application within 30 days of the transfer being recorded in the town land records.
- For parcels with forestland, you must contact the county forester about a forest management plan.

If you do not see the reason you want displayed, return to the dashboard. Click Submission History and Select the parcel you wish to modify. You are able to apply for an “Addition to Enrollment” or “Partial Transfer” from there.

Additions and Reductions to Enrollments
To apply for an “Addition to Enrollment” or “Reduction in Enrollment” to an existing enrollment, follow these steps:

1. Click Landowner Dashboard to return to the dashboard.
2. Click the Submission History tab.
3. Click Select next to the enrollment you want to add to or reduce.
4. The system will return to the “Application Reason” section, and the correct reason will be automatically checked for you.

Link an Enrollment
If you do not see the enrollment you are looking for, it is because you have not linked it to your account. You must link it to your account first before applying for an addition or reduction of the enrolled land. Click Link my Enrollments from the dashboard and follow the instructions. Once it is linked, return to the dashboard and follow the steps described above to apply for an addition or reduction.

**Here’s a tip!**

Back and Next: These buttons will save your information before moving you to the previous or next screen.

Save: Click this button to save your information. Save also shows you any questions you may have missed and require attention. You may answer the questions now or return to them later.
For Consultants: Application Reasons

Consultants may start an application on behalf of a landowner using any of the four application reasons:

- Land and/or buildings that are not currently enrolled (new enrollment)
- Land and/or buildings that are being added to an existing enrollment
- Land and/or buildings that are enrolled and that have been transferred to the landowner’s ownership
- Land and/or buildings that are to continue enrollment after partial transfer

The following descriptions can help you determine the reason for the application:

**Land and/or buildings that are not currently enrolled (new enrollment)**
This means the parcel of land is not currently enrolled in the Current Use Program, and you wish to enroll it. To enroll the parcel:

- Submit the application and the required fee to the Current Use Program by September 1 for enrollment in the tax year that begins the following April 1.
Section A: Application Reason (cont.)

- If the application is only for agricultural land, you must submit three copies of a map that meets the Current Use Mapping Standards to the Current Use Program by September 1.

- If the land is for enrollment of forest or conservation land, with or without agricultural land, then a management plan and three copies of the map must be submitted to the Department of Forests, Parks and Recreation by October 1. Other paperwork may be required to be submitted to Current Use within 30 days of electronic submission.

Land and/or buildings that are being added to an existing enrollment
This means that the parcel has land and/or buildings currently enrolled in the program and you want to increase your enrollment. Deadlines and supporting documents are the same as those for a new enrollment.

Land and/or buildings that are enrolled and that have been transferred to the landowner’s ownership
This means that the landowner has acquired land and/or buildings that are enrolled in the Current Use Program, and the landowner wishes to continue to have them enrolled in the program. The transfer may be added to an existing, contiguous (adjoining) enrollment, or it may be a stand-alone enrollment.

It is possible to increase the existing enrollment of buildings or land as part of the transfer, if 1) the transfer occurs between April 1 and September 1 and 2) a complete application is received before September 1. Otherwise, increasing an existing enrollment requires a new application because of the changeover to a new property tax year.

To transfer a parcel, do the following:

- Transfer applications must be submitted within 30 days of the transfer being recorded in the town land records.

- You must submit three copies of a map that meet Current Use Mapping Standards and the application fee with the application by September 1.

- For parcels with forestland, you must contact the county forester regarding the forest management plan.

Land and/or buildings that are to continue enrollment after partial transfer
This means that the landowner has transferred enrolled land and/or buildings and have remaining land and/or buildings that the landowner intends to continue to have enrolled. The application; three copies of a map meeting current use standards, which includes the remaining parcel; and the application fee are due within 30 days of the transfer being recorded.

If you do not enroll the transferred land in the program for the landowner, submit a “Notice of Development or Discontinuance.” Land use change tax may be due.

If you are transferring land that never was a part of an enrolled parcel, you do not have to complete an application or a “Notice of Development or Discontinuance.” Instead, provide three copies of an updated current use map of the remaining parcel.
Section B: Landowners

General Instructions
The following are general instructions for completing information about landowners:

• Each landowner listed on the deed for the property must be entered into this section.

• Determine the one landowner who will be the primary contact. The Current Use Program will send all mail to the primary contact, who then will be responsible for responding to all questions about the application. You can select only one owner as the primary contact. If you do not select a primary contact, this section will display as “incomplete.”

• Spell out name and address of each landowner. Do not use “same,” “as above,” or any similar wording when entering landowner data even if the information is duplicated.

• Complete all information, including name, email, mailing address, and phone number for each individual owner listed on the deed for the property.

• Spouses listed on the deed must be entered separately as individual landowners.

• Each landowner must have his/her own unique email address. The reason for this is the email is linked to the landowner signature, which is required to certify the application before it can be submitted. We use the email to record the signature in the eCuse system as proof of certification.

Landowner Type
Select from one of the following landowner types:

• **Individuals identified by SSN**—a person(s) identified by a Social Security Number (SSN). This includes trustees.

• **Entities identified by FEIN**—a Partnership, Limited Liability Company, Trust, or Corporation identified by its Federal Employer Identification Number (FEIN). Entities must have an agent to sign the application. You may have more than one agent for each owner. Click Add/Edit Agent to enter each agent.

• **Sole Proprietorship or other Entity identified by SSN**—a business entity that is owned and run by one individual where there is no legal distinction between the owner and the business.

• **Nonresident alien**—A non-citizen of the United States that has no SSN. If the nonresident alien has a U.S. identification number, choose “Individual identified by SSN.”

**Trusts, Partnerships, LLCs**

For information on how to enter landowners that are trusts and partnerships, LLCs, and similar business entities, visit “Current Use Application FAQs” at http://tax.vermont.gov/property-owners/current-use/faqs.

Here’s a tip!

Click “Comments” at the bottom of any page to provide more detail or explanation.

This section continues on the next page
Add/Delete a Landowner Entry

Complete the data for each individual landowner in this section as follows:

1. Use **Add/Edit Agent** to add an agent or modify an existing agent. Agents are not the same as consultants. For more about agents, see the section on “Agents.”

2. Use **Edit Landowner** to change information for the landowner or to change the “primary” contact to another landowner. If the landowner displays in a red color, the information is incomplete.

3. Use **Delete Landowner** to delete information for the landowner.

4. Designate a “Primary Contact”—Each application must have one primary contact selected.

5. Email Address—enter a unique email address for each owner or agent. Each landowner must have a unique email address in order to certify (sign) the application before submitting it. This includes couples or businesses that use a single email address.

6. Primary Phone number—enter the daytime phone number for each landowner or agent.

7. Mailing Address—enter the mailing address, not the physical address.

8. Enter as many landowners as you wish by clicking the **Add** button at the bottom of the screen.

9. When you are finished adding landowners, click **Next**.

You are able to see the landowners that have been entered in the “Entered Landowners” section at the top of the page. If you have not completed all required fields, the data will display in red.

**Fee for Four or More Landowners**

If you enter four or more landowners on the application, you must pay a fee of $10 for each additional page (a page lists up to nine landowners) needed to list all owners on the application. This additional fee covers the cost of recording in the town land records. The system automatically generates the correct number of pages based on the number of landowners entered and applies the fee when you submit the application.
**Section B: Landowners (cont.)**

**Authorized Agents**
You must only enter agents who are legally authorized to act on behalf of the landowner. An agent represents the landowner and is permitted to sign and submit the application on behalf of the landowner.

There is a difference between a consultant and an agent. A consultant can help you complete an application and submit it, but only an agent can sign the application on your behalf. Examples of agents include a duly authorized agent or officer of a corporation, the executor of an estate, a legal guardian, or a person granted current legal power of attorney.

**Agent Type**
Select the **Agent Type** from the drop down menu that most appropriately describes the agent’s relationship to the principal:

- N/A
- Agent Under Power of Attorney
- Executor or Administrator of Estate
- Guardian
- Officer/Agent of the Corporation
- Member or Manager of the LLC
- General Partner of the Partnership
- Other Agent

**Agent’s Company Name**
If the agent operates a business related to their duties as an agent, enter the agent’s company name. This is not the same name as the company, business, or LLC name that is in the landowner section.

**Agent’s Email Address**
The agent must have a unique email address. It must be different than the email address of the landowner the agent is representing.

**More Than One Agent for a Single Landowner**
This may occur if you are a business that requires signatures from more than one principal or an estate that requires signatures from co-executors. To enter more than one agent for a single landowner, click the **Add Agent** button at the bottom of the page.

**More Than One Landowner, More Than One Agent**
If you have more than one landowner and each landowner has his/her own agent, click **Back** to return to “Landowners” in Section B. Find the landowner who has more than one agent and enter the information on each agent for that landowner. To do this, click **Add Agent** at the bottom of the page.

**Notify Other Landowners About the Application**
If other landowners are listed on the application, you may want to notify each landowner or the agent that represents a landowner that an application to the Current Use Program has been started on their behalf. On the “Functions” panel, use the **Notify Landowners of this Application** button to send each landowner instructions on how to create his/her own account and view the online application. The email will also include the town, SPAN, and names of other owners listed on the application.

*This section continues on the next page*
Section B: Landowners (cont.)

If no landowners are entered into the application, the system will not allow you to send an email. Instead, the system will direct you to make an entry in the “Landowners” section. If you would like to return to the application and add additional owners before sending an email, click Cancel and return to this screen when you are ready.

Click Continue to create an email to all of the landowners listed on this application and notify them that an online application for Current Use has been started on their behalf.

For Landowners and Consultants: How to Email Landowners

You may send an email to any of the landowners you have entered on an application. Click Email Landowner(s) in the “Functions” section in the navigation pane on the left side of the screen and follow these steps:

• Enter a “Subject.” It is required.
• Enter your personalized message in the Email Body.
• Select the landowners you wish to receive your message in the “Select Email Recipients” section.
• The default is to send your message to all of the landowners in the list. If you want to send your message to specific landowners, use the checkboxes to select individual landowners.
• Click Send Email. Emails sent using this feature will appear to the recipient as if they were sent from the email address on your account.
• Click Back to return to the application.

The system sends emails from eCuse using the consultant’s email address. If a landowner is not receiving emails from a consultant, then the landowner should check his or her SPAM folder or add the consultant’s email address to the “safe senders” list.
Many landowners choose to hire a consultant to help them navigate the application process for the Current Use Program. You may begin the application and then add or assign the consultant, or you may have the consultant start the application for you—either way is acceptable. If you start the application on your own and then decide to work with a consultant, you must fill out “Section A: Application Reason” and “Section B: Landowners” first.

**Hire and Assign a Consultant**

If you would like to hire a consultant and add him/her to your application, follow these steps:

1. You can get a list of consultants by contacting the county forester for your county at the Vermont Department of Forest, Parks and Recreation. The list of Vermont county foresters can be found here: https://fpr.vermont.gov/forest/list-vermont-county-foresters

2. You may contact a consultant in your area to verify availability and arrange services. If you have already started your application and wish to add the consultant, he or she can provide you with an account access number to enter, allowing access to your application.

3. Obtain the consultant’s account access number. Ask the consultant if his/her account is active in eCuse. If not, the consultant must activate it.

**Note on Hiring a Consultant**

If you have already hired a consultant to work with you on a Current Use application and added the consultant to the application, you should review the information in the “Consultant” section. Be sure to review the consultant name and contact information to check that the information is correct.

If the consultant listed on your application is not the one you have hired or you no longer want to use a consultant, you may remove or “unassign” the consultant.

If the consultant name is correct, but the information, such as phone number, is incorrect, you must contact the consultant and request that he or she correct the information on the consultant account.

**Disclaimer**

Any contract or agreement between the landowner and consultant is outside the scope and control of the Current Use Program, the Vermont Department of Taxes, and the State of Vermont (collectively, the “State”), which therefore do not assume responsibility for the accuracy of advice or quality of service rendered by the consultant. The State does license foresters but does not review their qualifications as consultants. To obtain an access code, the consultant has simply registered with the State. By entering an access code, the landowner authorizes the consultant to access the landowner’s Current Use application and to act as an agent on his/her/its behalf with respect to the application. The State is not in any way involved in the landowner/consultant relationship. We encourage landowners to check references and have a written contract for services.
4. Then, click Assign a Consultant on the “Functions” panel. Enter the consultant account number and click Continue.

5. The system will display the consultant’s information for you to review. When you are satisfied that the consultant information is correct, click Confirm to allow him/her to work on your application. If the information is incorrect or you do not want the consultant to work on your application, click No.

6. If you see a message, “Consultant X not found,” recheck the account number or call your consultant to verify the number or make certain he/she is active.

7. When you have successfully added your consultant, you should see a message that an email has been sent to your consultant. By adding the consultant to the application, you have given him/her permission and the ability to fill out information on your behalf and guide you through the remainder of the process.

8. You may choose to hire the consultant and let him/her start and complete the application. In this case, you do not have to create a landowner account. When the application is complete, the consultant will email you to verify the information and then certify and electronically sign the application.

9. Once you’ve successfully added the consultant, eCuse sends an email letting the consultant know you have granted him or her access to view and work on your application. If your consultant does not access your application in 14 days, we will send another email reminder to your consultant.

   You will see a message at the top of your screen that an email was sent to your consultant.

10. Work with your consultant to ensure your application is submitted by the September 1 deadline for new enrollments or additions and within 30 days for transfers.

Note on Landowner Responsibility

The landowner is responsible for ensuring the application is submitted to the Current Use Program on time by September 1 for new enrollments. Transfer applications must be submitted within 30 days of the transfer being recorded in the town land records.

Unassign a Consultant

You are able to unassign or remove a consultant from your application at any time. To remove a consultant, click Unassign Consultant in the “Functions” section.

For Consultants: Unassign a Consultant

Only landowners are able to unassign a consultant. Consultants cannot unassign themselves from applications. If you no longer wish to work for a landowner, you may ask the landowner to unassign you from the application. If the landowner does not respond or refuses, you may call the Current Use Program and request that you be unassigned.
Section C: Property Description

Section C is used to describe your property. It must be completed for all types of enrollment—agricultural land, forestland, conservation land, and farm buildings.

Question 1
The system preselects the town in Question 1 based on the SPAN you entered in the “Application Reason” section. If the Town displayed in Question 1 is not the correct town for your parcel, check that the SPAN is correct.

For those parcels that are located in multiple towns (for example, land in Town A is contiguous or adjoining with land in Town B), a separate application must be completed for each town. You will need to note the contiguous towns and SPANs in Question 3.

Warning: You may be required to start the application over if you incorrectly entered the SPAN.

Question 2
SPAN means the School Property Account Number. This is a unique 11-digit identification number assigned by the town or city to the parcel. This number is found on your property tax bill in the housesite information section or by contacting the town.

You can update the last five digits of the SPAN in this field, but you cannot enter an entirely new SPAN. If you have added two parcels together or transferred land, you may be assigned a new SPAN. In that case you will need to contact your town for new the SPAN. If the town has not yet assigned a SPAN, please contact the Current Use Program for guidance.

Question 3a-b
If you answer “yes” to 3a, list all towns where the parcel is located and their SPANs, even if you are not enrolling the land in the adjoining town. The maps must show the entire parcel and list the acreage in each town, not just the land in the town addressed in this application.

Question 4
Enter the 911 address of the parcel and a brief description of where the parcel is located. Example: “1274 Lower Farm Road, 1 mile west of intersection with Cross Road.”

Question 5
Enter the acreage shown on the town’s grand list and on your property tax bill. If you have a new parcel, you will need to contact the town to confirm this acreage. All contiguous (adjoining) acreage that the town has listed under the same ownership should be included in this amount. If the land is separated by a road, it is still considered one parcel.

Question 6a-b
If you have contiguous (adjoining) parcels of land listed separately on the town’s grand list, answer “yes” to 6a. An example of this is when you receive two property tax bills for two pieces of land that are next to each other. Provide an explanation in 6b.

Question 7
Two acres must be excluded for each house, mobile home, or dwelling. You must exclude from enrollment the acreage of

This section continues on the next page
Section C: Property Description (cont.)

land that is used for lawns, patios, play areas, pet runs, parking, family-use gardens, recreational areas, flower beds, and outside storage of non-agricultural or non-forestry equipment.

Enter the number of acres you are excluding from enrollment. You must be very precise and ensure that your maps reflect this excluded acreage correctly. Excluded acreage is mapped to a specific location and cannot be moved at will. Once land is enrolled in the Current Use Program, a lien is attached, and any development will result in the assessment of the Land Use Change Tax.

Warning: The system will calculate the number of acres that must be excluded based on the number of buildings you enter for Question 1a in the “Buildings” section. You will not be able to submit an application that does not include enough excluded acreage in the “Property Description” section.

**Question 8**
Describe in detail any excluded land. You must exclude two acres for each house, mobile home, or dwelling.

**Question 9**
Mark “Yes” if you have any easements, leases, or other use-related restrictions on land to be enrolled. These restrictions do not automatically disqualify you from enrollment in the Current Use Program. However, you must be able to manage your land actively.
Section D: Transfer of Enrolled Land

Only complete this section if enrolled property has been transferred to you or by you (see the following two situations). Otherwise, click Next.

Transfer Situation 1
You have acquired land that is currently enrolled in the Current Use Program, and you wish to continue enrollment.

or

Transfer Situation 2
You transferred enrolled land, and wish to continue enrollment of your remaining parcel after the transfer.

Question 1
Enter the date the transfer was recorded in the town land records. This is not always the same as the date the transfer occurred. If you do not know this date, it is available in the town land records or by contacting the attorney who handled the real estate transaction.

Question 2
Mark “Yes” if this transfer was for the entire parcel of land. Mark “No” if only a portion of the parcel was transferred. If you received all of the enrolled land, but the previous owner kept excluded acreage, then you would select “No” because you did not receive the entire parcel.

Note: The system will automatically check to see if the acreage you enter matches the acreage that has been previously enrolled. If there is disagreement between the figures, you will see a warning displayed by the system. You may continue to fill out the application, but you should check your information again to make sure the acreage you entered is correct. If there is still a difference between the two figures, explain any discrepancy using the Comments button at the bottom of the screen.

Question 3
Enter the exact acreage transferred (for example, 27.89 acres, not 27 acres) according to the deed or recorded survey. This may be different than the grand list acreage noted in Question 5 of the “Property Description” in Section C.

Question 4
If you are the new owner of the property (the buyer), enter the name of the previous owner of the property. If you are not the new owner, enter “Not Applicable.” For example, Dan Frost owned 147 acres of enrolled land. He transferred 57 acres to Sally Snow. They both intend to continue enrollment of their land. Dan would note “Not Applicable” on this line on his application and Sally would note “Dan Frost” on her application.

Question 5
Enter the SPAN of the parcel prior to the transfer. Using the Dan and Sally example from Question 4, Dan’s SPAN number was 123-456-12345 prior to the transfer. This number would be entered on this line for both Dan’s application and Sally’s application.

Question 6
Only mark “Yes” if the transfer was to one of the listed family members or a surviving spouse of any of the listed family members. This information is used to determine enrollment eligibility for transfers of agricultural land fewer than 25 acres.
Section E: Buildings

Are you applying to enroll buildings?

If you answer “Yes”
You must answer questions 1-4. If you are eligible based on your answers to questions 2 - 4, you will then be able to move on to answer question 5. You must complete the buildings table where you will enter the number of each type of building to be enrolled.

If you answer “No”
You must still answer questions 1a and 1b.

Question 1a
Enter the total number of houses, dwellings, and mobile homes located on the property. Examples of dwellings include, but are not limited to, camps, yurts, cabins, apartments above a free standing garage, and other similar structures.

Question 1b
Fully describe the number and type of structures from Question 1a, including houses and mobile homes.

Questions 2-4
To qualify as farm buildings used for agricultural purposes, buildings must be owned by a qualified “farmer” or be leased to a qualified “farmer” under a written lease for at least three years. You must provide documents showing your building meets the requirements to be eligible for enrollment. You must locate and label all farm buildings you want to enroll on the current use map submitted as part of your application (see Current Use Program Mapping Standards for details).

A “farmer” is defined, in part, as the following:

• A person who earns at least one-half of his/her 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

• A person who produces farm crops that are processed in a farm facility situated on land enrolled by the “farmer” or on a housesite adjoining the enrolled land (see Vermont law at 32 V.S.A. § 3752(7) for more detail).

Examples of farm income include the production and sale of livestock and crops. However, the following are not considered to be farm income: commercial and recreational activities such as trail rides, horseback riding lessons, and snow plowing; social security income; boarding animals; and interest income.

This section continues on the next page
Question 2
To qualify as a “farmer” and enroll farm buildings, you must submit the most recent federal income tax return including all schedules for all owners of record within 30 days of submission of the application.

Question 3
In the case of a lease, the qualifying “farmer” must submit his/her most recent federal income tax return, including all schedules to the Current Use Program. In addition, the owner must provide a copy of the lease with the application. The leasing farmer should reference your application when submitting his/her return to ensure it is properly associated with your application.

Question 4
Answer “yes” if any dwellings have been used exclusively to house one or more farm employees and the employee’s family as a nonmonetary benefit of farm employment. See Vermont law at 9 V.S.A. § 4469a.

Question 5
If you are eligible to enroll farm buildings (questions 2-4), then you must list the number of farm buildings in the “# to Enroll” column for each type of building that applies. If you do not qualify to enroll farm buildings, leave the “# to Enroll” column blank or enter “0.”

List in the “Total #” column all buildings that are located on the property, even those you are not enrolling. All buildings must be labeled on your current use map.

Note: The system will not allow you to enter the number of buildings in the “# to Enroll” column if you:
1) have not answered questions 2-4.
   or
2) have answered questions 2-4 and do not qualify.
Section F: Agricultural Land

Are you applying to enroll agricultural land?
If you answer “Yes,” you will continue on to questions 1-5. If you answer “No,” the system will move you along to the next section.

Question 1
Enter the number of acres of land in active agricultural use if it is used to:

- grow hay or cultivated crops
- pasture livestock
- cultivate trees bearing edible fruit
- produce an annual maple product
- grow Christmas trees
- produce animal fiber, cider, wine, or cheese (these are considered farm crops)

You may also enroll eligible land that is enrolled in a Conservation Reserve Enhancement Program for agricultural lands through a contract with the state or federal government.

Question 2
Of the acres from Question 1, enter the number of these acres used to produce an annual maple product.

This section continues on the next page
Section F: Agricultural Land (cont.)

**Question 3**
If you have an easement, lease, or other legal instrument that restricts the use of the agricultural acres, you must be able to use these acres as active agricultural land in order to enroll them.

**Question 4-6a**
If you are enrolling fewer than 25 acres of agricultural land, you will be directed to answer questions 4-6a. If you are unable to answer “yes” to at least one of these questions, the land is not eligible for enrollment.

In order to enroll fewer than 25 acres of land, the land must be actively used for agricultural purposes and meet at least one of the following requirements:

1. be used by the owner who is a qualified “farmer”
2. be leased to and actively used by a qualified “farmer” under a written three-year lease
3. earn at least $2,000/year from the sale of farm crops.

**Question 4**
A “farmer” is defined, in part, as the following:

- A person who earns at least one-half of his/her 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

- A person who produces farm crops that are processed in a farm facility situated on land enrolled by the “farmer” or on a housesite adjoining the enrolled land (see Vermont law at 32 V.S.A. § 3752(7) for more detail).

Examples of farm income include the production and sale of livestock and crops. However, the following are not considered to be farm income: commercial and recreational activities such as trail rides, horseback riding lessons, and snow plowing; social security income; boarding animals; and interest income.

You must show you qualify by submitting the most recent and complete federal income tax returns, including all schedules for all owners of record, so the Current Use Program is able to determine your eligibility as a “farmer.”

**Question 5**
The annual gross income from the sale of farm crops is based upon either one of two or three of five calendar years. You must submit documentation supporting this, including the most recent federal income tax return including all schedules. If the income tax returns do not provide enough detail, you must submit additional documentation, such as a detailed itemization of income or a profit and loss statement, to establish your eligibility.

**Question 6a**
If you are leasing your land to a qualifying “farmer,” the farmer must submit his/her most recent federal income tax return, including all schedules, to the Current Use Program. In addition, the owner must provide a copy of the lease with the application. The leasing farmer should reference your application when submitting his/her return with schedules to ensure they are properly associated with your application.

**Question 6b**
Enter the date the lease will expire in MM-DD-YYYY format.
Example: 01-30-2020
Section G: Forestland

For eligibility questions regarding forestland categories, you may consult the Department of Forests, Parks and Recreation’s “Use Value Appraisal Manual” or contact your county foresters for assistance. Find it at https://fpr.vermont.gov/documents-and-forms.

A list of county foresters is available here: https://fpr.vermont.gov/forest/list-vermont-county-foresters

Are you applying to enroll forestland? If you answer “Yes,” you will continue on to questions 1-5. If you answer “No,” the system will move you along to the next section.

Question 2
Enter the acreage of forestland you are applying to enroll. If you do not know the acreage because your consulting forester is still preparing your management plan and current use maps, leave the acreage blank. Program staff will enter it later based upon your maps. The “Open/Idle Ag” category is reimbursed at the agricultural use value, even though the category is eligible only through the forestland category.

Question 3

This section continues on the next page
Section G: Forestland (cont.)

Of the total acres from Question 1, enter the number of these acres used to produce an annual maple product.

Question 4
If you have an easement, lease, or other legal instrument that restricts the use of the forestland, you must be able to actively use and manage these acres under the forest management plan and submit forest management activity reports as required by statute in order to enroll the land.

Question 5
Answer “Yes” to Question 5 if you are applying to enroll forestland and mail your forest management plan (FMP) to the appropriate county forester.

NOTE: When enrolled forestland transfers ownership, eligibility in Current Use can be maintained by ensuring that a current FMP, signed by the owner and approved by the county forester, is on file with the Department of Forests, Parks and Recreation. A new owner of enrolled land may meet this eligibility requirement by adopting and signing the existing FMP, or by developing a new FMP that meets program standards.

You must provide these documents to the appropriate county forester within 30 days of the application’s submission in order to be eligible.

To find your county forester, visit https://fpr.vermont.gov/documents-and-forms.
Section H: Conservation Land

Are you a qualified organization applying to enroll land that will be or is certified under subsection 6306(b) of Title 10?

Conservation land is for enrollment of land by qualified conservation organizations. If you answer “Yes,” you will continue on to questions 1-3. If you answer “No,” the system will move you along to the next section.

For more information about enrolling conservation land, see the following:

- Vermont Department of Taxes website at https://tax.vermont.gov/property-owners/current-use/property-types and

**Question 1**
Enter the number of acres you are enrolling as conservation land that is less than one mile from a Class 1, 2, or 3 town road and greater than one mile from a Class 1, 2, or 3 town road. Enter the total number of

- [ ] Under Review
- [ ] Yes
- [ ] No

This section continues on the next page
Section H: Conservation Land (cont.)

acres. Conservation land is a category of forestland acreage and is reimbursed at the forestland use value.

Question 2
You must be able to answer “Yes” to this question in order to enroll conservation land or answer “Under Review.” “Under Review” means you have submitted the Application for Certification as a Qualified Organization (Vermont law at 10 V.S.A. Chapter 155) form to the Division of Property Valuation and Review prior to submitting the Current Use Program application or you are submitting them concurrently. The form is available on the Department of Taxes website at www.tax.vermont.gov or in the “Use Value Appraisal Manual” from the Department of Forests, Parks and Recreation. You may also contact the Current Use Program for a paper copy.

Question 3
You must be able to answer “Yes” to this question in order to enroll conservation land or answer “Under Review.” “Under Review” means you have submitted the Application for Assessment of Parcel under Vermont law at 10 V.S.A. § 6306(b) form to the Division of Property Valuation and Review prior to submitting the Current Use Application or you are submitting it concurrently. The form is available on the Department of Taxes website at www.tax.vermont.gov or in the UVA Manual from the Department of Forests, Parks and Recreation. You may also contact the Current Use Program for a paper copy.

Mail a copy of the Qualified Organization form to following address:

Vermont Department of Taxes
Current Use Program
P.O. Box 1499
Montpelier, VT 05601-1499
The “Attachments” section is still under development and currently is not available. When it becomes active, this section will allow you to electronically attach supporting documents to your application. In the meantime, all supporting documents must be mailed or hand-delivered to the appropriate department.

This section displays a list of the supporting documents needed to process your application based on the way you answered the preceding section questions. Generally, all applications will require that you submit maps with your application. In addition, you may be required to provide documents from the following list:

- Maps drawn to Current Use Map Standards—you will need up to three copies per parcel per town (see https://tax.vermont.gov/sites/tax/files/documents/Map%20Standards%207-09.pdf)
- Forest Management Plan or updated Signature Page
- Building lease
- Land lease
- Landowner's tax returns
- Lessee's tax returns
- Qualified organization form
- Certified Parcel
- CU-307, Current Use Payment Voucher (use when paying by paper check)

When you complete and submit your application, the system will provide a list of required supporting documents with instructions on where to mail or deliver your documents. You will be able to print the list or save it to your computer.

**Mailing or Delivery Instructions**

It is important that you mail or deliver your maps and supporting documents to the correct department for review and processing. This depends on the type of land you are enrolling into the Current Use Program.

**Agricultural and buildings applications**

Submit three copies of the map and other required documents to the Current Use Program.

**Forestland, conservation land, and forestland with agricultural land applications**

Submit three copies of the map and the forest management plan (or forest management plan update/signature page) to your county forester. All other documents must be submitted to the Current Use Program.

Mailing address for the Current Use Program:

Current Use Program
Property Valuation and Review
PO Box 1499
Montpelier, VT 05601-1499

Mailing addresses for county foresters are found at https://fpr.vermont.gov/forest/list-vermont-county-foresters
Verify the Application

The “Verify Application” section allows you to review your answers to the questions in each section of the application. If you need to return to any section to edit the information, use the “Sections” panel on the left side of the screen or the Back button at the bottom of the screen.

When you are satisfied with the application information, click Start Certification Process at the bottom of the screen.

Multiple Landowners
All landowners must certify the application by electronically signing it. In order to sign, each landowner or the landowner’s legally authorized agent must have a unique email address. This includes couples or businesses that use a single email address.
Verify the Application (cont.)

Check the Information Carefully
Review the answers to the questions in each section and verify the information is correct. If you have not completed all of the application sections, you will see a message at the top of the screen telling you that you must return to the incomplete sections and finish them before you can verify the entire application.

Check carefully the accuracy of the SPAN, town and enrollment information (acreage and buildings). If any of this information looks incorrect, click the BACK button and return to your application to correct it. Click the section you need in the section navigation on the left side of the screen.

Enrollment Year
The system also displays an estimated enrollment year. You cannot change the enrollment year. This is automatically calculated by the system based on the date of your application. Enrollment year is also subject to the review process and may change based on the information in your application.

Start Certification
Once you have verified the information, continue to prepare the application for your signature by clicking Start Certification Process at the bottom of the screen. eCuse will send an email with instructions to certify and sign the application (see figure below).

To Current Use Program applicant(s):

Your Current Use application for the following property is ready for signatures:

Town: Weybridge
SPAN: 741-236-55547
Reference Number: 12316114422-4-W-1

Please click on this link to review and sign your application. Be prepared to enter the Social Security Number or Federal Identification Number associated with this application.

http://ecuse.vms.vt.dev.cdc.nicusa.com/pts/application/certify/g98/jill.wilson%40vermont.gov/1462817794/0H4aP2c36vshHytw729c4Autw86wvqA_RQkdoSdpb

Once all signatures are complete, the application will need to be submitted.
Additionally, the application fee will need to be paid. Payment can be completed online in eCuse using a credit or debit card, or you can select the option to mail in a check.

Remember to print and save a copy of your application for your records.

If you have questions about the Current Use Program application process, please contact us at 802-828-5860 or email TAX.CurrentUse@vermont.gov

Sincerely,

Current Use Program
Division of Property Valuation & Review
Vermont Department of Taxes

This section continues on the next page
Verify the Application (cont.)

Properties with Two or More Owners
All landowners will have the opportunity to review and verify the application and then certify the application by signing it when they are ready by using the unique email link. They will also be able to print a copy of the application both before and after it is signed.

If you are the owner responsible for completing the application, review the answers to the questions in each section and verify the information is correct as described earlier in this section.

Once you have verified the information, prepare the application for signatures by clicking Start Certification Process at the bottom of the screen. You will see a preview of the certification statement and a list of the landowners and/or their agents who must sign the application before it can be submitted. (see figure below).

When you click Continue, the application will lock for certification. The system sends an email to each owner with a unique link that will allow the landowner (or the agent) to access the online application and complete the signature process without the need to create an account.

If you are an owner receiving the email to verify the application, you should open the email to find the link to the application and instructions on how to verify and certify the application.

eCuse will return you to your dashboard where you will see the application status has changed to “Locked for Certification.” You may View the application, or if you wish to change any part of the application information, click Back.

This section continues on the next page
**Verify the Application (cont.)**

**Unlock the Application**
Once you start the certification process, the application is locked. You may unlock the application by clicking the **Unlock** button. Once the application is unlocked, it cancels certifications from any other landowners. Therefore, anyone who has already certified must certify again, so unlock the application only if necessary.

**Resend the Certification Email**
If you sent an email to another owner(s) to certify the application, but the owner tells you the email was not received, you may resend it by clicking **View**. **View** will bring you to the screen shown on the next page. To send out the email to the other owner(s), click **Resend Certification Instructions** (see figure on next page).

This is also a way for the owner responsible for completing the application or a consultant to find out who has—and who has not—certified the application,
Verify the Application (cont.)

- Verify the Application 12316114422-W-1

Below is a list of Landowner and/or Landowner Agents who still need to certify.

- Jilly Bean (jill.wilson@vermont.gov)

Press the Re-send Certification Instructions button to email certification instructions to these Landowners and/or Landowner Agents.

- Re-send Certification Instructions
- Back

Information as of 05/09/2016
- Application Locked for Signatures.

Section A. Application Reason

<table>
<thead>
<tr>
<th>Question:</th>
<th>Answer:</th>
</tr>
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<tbody>
<tr>
<td>Select an application reason:</td>
<td>Land and/or buildings that are not currently enrolled (new enrollment)</td>
</tr>
</tbody>
</table>

Section B. Landowners

<table>
<thead>
<tr>
<th>Primary Contact</th>
<th>Type</th>
<th>Name</th>
<th>Authorized Agent(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Individual (SSN)</td>
<td>Jilly Bean</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>123 Main St.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Montpelier VT 05601 US</td>
<td></td>
</tr>
</tbody>
</table>
Certify the Application

To certify and sign your application, scroll down to the bottom and click **Complete Signature** and follow the instructions.

You must enter your SSN or FEIN. This information is securely transferred to the Current Use Program. Other owners and consultants cannot see it. Once you have signed your application, the system will update and display the certification date and time.

If you would like to return later to sign the application, or would like more time to review it, scroll to the bottom, and click **Close**. You may use the link in the email to return at any time and verify the application.

**Multiple Landowners**

All landowners must certify the application by electronically signing it. In order to sign, each landowner or the landowner’s legally authorized agent must have a unique email address. This includes couples or businesses that use a single email address.

**Print the Application**

Click **Print Application** to open a PDF version of your application. You can print or save it to your computer. We recommend you print a copy of your application for your records once you have signed it.

**Close the Application**

Click **Close** to exit the application. You may return to this view at any time by using the link in your original email.

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This section continues on the next page
Entering Your SSN or FEIN

As part of the certification process, you must enter your Social Security Number (SSN). If you are an entity, such as a business or nonprofit, you must enter your Federal Employer Identification Number (FEIN). If you have hired a consultant who has access to your application, the SSN or FEIN will not be visible to the consultant.
Important Notes about Your Application

Temporary Reference Number
The number at the top of the screen is your temporary reference number. This unique number identifies your application in the system. When you submit your final application, you will get a permanent reference number that you will be able to print as part of your documentation. Be sure to include this number in any correspondence or with any attachments that you mail as part of your application.

Application Sections
Each section displays the information contained in your application based on the answers given to the questions in each section. Review the sections to verify the information is correct before you sign your application. If you need to go back and change any information in the application sections, you will be required to begin the certification process again.

Your review is based on the answers to the application questions. This information, including the enrollment year, amount of acreage, and number of buildings you are enrolling is subject to change upon review by the Current Use Program.

In order to make changes, the application must be unlocked. If you completed the application yourself, you can do this from the dashboard in your account. If you had the application prepared for you by a consultant or another landowner, you may contact one of them to unlock the application. You also have the option of creating an account in eCuse and unlocking the application to make changes.

This section continues on the next page
Important Notes about Your Application (cont.)

**My Personal Information**

If your personal information (name, address, phone number, etc.) is incorrect, you may update it by clicking **Update my Information**. Make your changes and click **Submit**. If you want to return to the previous screen without making any changes, click **Cancel**.

You cannot change your email address from this screen. In order to change your email address, go back to the dashboard and unlock the application to make the change. This is not recommended as it will require all owners to restart the certification process.
The Final Step: Submit the Application and Pay Fees

After all landowners have signed, the certification process will lock the application so that it cannot be edited by any of the landowners. This is to prevent any modification to the application after it has been signed.

If at some point it is determined that the application needs to be edited after it has been locked for signatures, it can be unlocked from the dashboard. It then can be edited and re-certified by all landowners.

Once all landowners have completed the certification process by signing the application, the system will email all landowners notifying them that the application is signed and ready to submit.

The final step is to log back into eCuse to submit the application. Click Submit from your dashboard. The system will ask you to select your preferred payment method.

Multiple Landowners

Multiple landowners must decide who will make the payment and submit the application. A consultant also may make the payment on behalf of the landowner.

Application Fees

The Current Use Program will not review your application until payment is received. The system will calculate the payment amount for you. The fees are as follows:

- Current Use Program Application for up to three landowners—fee is $90
- Additional owners fee automatically calculated by system—fee is $10 for up to every nine additional owners

Note: This fee structure can be linked to the paper forms, CU-301 and CU-302.

Payment Methods

The eCuse system accepts the following payment methods (see the screen on the next page):

- ACH Debit—Provide your bank routing and account numbers, and the Department of Taxes will automatically withdraw the funds from your account. Be sure to double check these numbers and enter them carefully into the system.
- Paper Check—Write a paper check for the amount of your application and mail it to the Department of Taxes. Complete Form CU-307, Current Use Payment Voucher and include it with your check. This ensures your payment is properly applied to your application. Be sure your check is received by the deadline.
- Credit Card—Use any major credit card to pay your application fee. There is no fee.

Be sure to meet the deadline!

Deadline for a new enrollment or an addition to an existing enrollment: September 1.

Deadline for a transfer of an existing enrollment to a new owner: 30 days from the date the transfer is recorded in the town land records.

This section continues on the next page
Select your payment method on this screen. Click Submit.

Your application has been submitted. Click Attachment Checklist and print the checklist—this is the only opportunity you will have to view and print it. Follow the instructions on the checklist for submitting maps and other documents. If you are paying by check, click Payment Voucher and submit the voucher (Vermont Form CU-307) with your check (see an example on the next page). Finally, you’ll want to Print Application and keep a copy for your records.
This is an example of Form CU-307, Current Use Payment Voucher. Note that the system will prefill your information.

If you choose to pay with a paper check, be sure to attach the payment voucher to the check so the payment will be properly applied to your application.

### Vermont Department of Taxes

**Current Use Payment Voucher**

- **Use Black or Blue Ink Only**
- A voucher must accompany a completed Current Use Application, Form CU-301, along with all required documentation to be considered a timely submission.
- Enter either the Entity or Individual Owner name and information listed in #1 as shown on Form CU-301.
- Fill in amount of payment enclosed.

Vermont Statutes (Title 32, Chapter 124, Section 3757) state that the owner of enrolled land shall immediately notify Property Valuation and Review of:

1. The development of the land
2. Any change or discontinuance of use of the enrolled land so that it is no longer eligible for use value appraisal or is eligible for a different category of use value appraisal
3. Any Transfer of ownership

<table>
<thead>
<tr>
<th>Entity Owner #1 Name as shown on Form CU-301</th>
<th>Entity Owner #1 Federal ID number</th>
</tr>
</thead>
<tbody>
<tr>
<td>BEAN</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Individual Owner #1 Name as shown on Form CU-301</th>
<th>First Name</th>
<th>Initial</th>
<th>Individual Owner #1 Social Security Number</th>
<th>Date of Application</th>
</tr>
</thead>
<tbody>
<tr>
<td>123 ANY STREET</td>
<td>JILLY</td>
<td></td>
<td></td>
<td>09/18/2016</td>
</tr>
<tr>
<td>BAKERSFIELD</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O24-007-56788</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**AMOUNT OF PAYMENT**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Make checks payable to and send with this voucher to</td>
<td>Vermont Department of Taxes</td>
</tr>
<tr>
<td>PO Box 1499</td>
<td>PO Box 1499</td>
</tr>
<tr>
<td>Montpelier, VT 05601-1499</td>
<td>Montpelier, VT 05601-1499</td>
</tr>
</tbody>
</table>

For assistance with this form and general Current Use information, please call 802-828-5860.

8100

**Form CU-307**

(02/14)
FAQs and Troubleshooting

Enable Javascript for Best Results

Please enable javascript in your browser in order for this site to work as designed. If you do not know how to enable javascript, please visit: http://www.enable-javascript.com/.

Registering Accounts

Q: I am a landowner who does not have an email address. How can I sign the application?
A: In order to electronically sign the eCuse application, you must have an email address. If you don’t have one, then you must create an email address just for the purpose of signing the application. Free email accounts are available through Google (gmail.com), Yahoo (yahoo.com), MSN (outlook.com), and many other providers.

Q: One of the property owners is an LLC. How can an entity such as an LLC sign the application?
A: Because the LLC is the property owner, enter the LLC in the “Landowner” section of the application. Then enter the owner who is authorized to sign on behalf of the LLC as the “Agent” for that owner. The LLC owner/agent will receive the link to sign on behalf of the entity. The LLC and the owner/agent must each have different email addresses.

Q: I am both a landowner and a consultant. Do I need two accounts?
A: No. You may use your consultant account to start and submit your own application. Be aware if you own property with other landowners, you will be serving as their consultant for the property.

Q: I didn’t get the email with instructions to set my password. What do I do now?
A: First, check your SPAM folder in your email account. You may also add the eCuse system email to your safe senders list at noreply-ecuse@vermont.gov. If you still do not receive the email, call the Current Use Program at 802-828-2860, option 1, and a staff member will assist you.

Linking My Enrollments

Q: I linked my enrollments, but I don’t see all my properties listed.
A: If you own two or more properties with other owners, you may have more than one owner ID. Check with the other owners to see if they know your owner ID. Otherwise, contact the Current Use Program at 802-828-2860, option 1, and a staff member will assist you.

Transferring Land

Q: When I enter the SPAN of the land being transferred in Section A: Application Reason, the system says it cannot find the SPAN. What do I do?
A: You must enter the original SPAN of the land before transfer in this section and click Confirm. You will enter the new SPAN in Section C: Property Description.

This section continues on the next page
FAQs and Troubleshooting (cont.)

Submitting the Application

Q: The application is not quite ready to sign, but one of the landowners is leaving the country for several months. How can she sign the application?
A: The advantage of applying through eCuse is that all owners sign electronically using their unique email accounts. As long as they have access to the internet, they can sign the eCuse application.

Q: I am ready to submit my application but cannot find the Submit button on the dashboard. What do I do now?
A: Click the Refresh icon, usually found at the top of the screen. The Submit button should then appear. If you still do not see the Submit button, verify that all landowners have signed the application. The Refresh icon will look like one of these:

Viewing Your Application After Approval

Q: Now that my application is submitted and approved, I can’t find it in eCuse. Where did it go?
A: You will find your approved application by clicking the Submission History tab on your dashboard. It is to the right of your Submission Queue tab. You may view and print your application.