

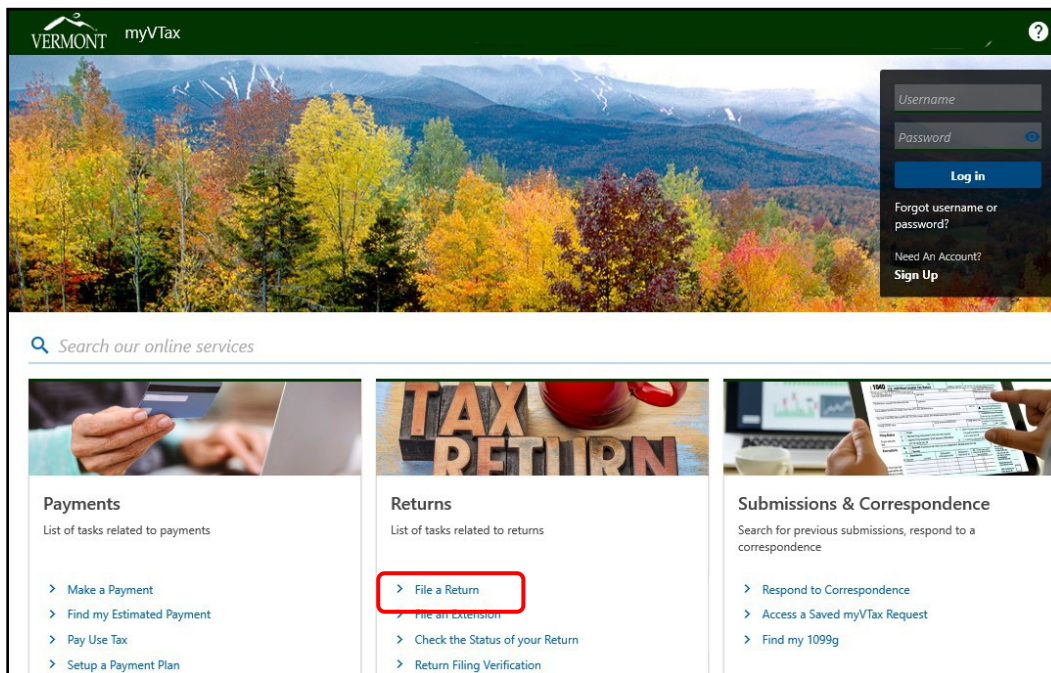
myVTax Guide: How to File Form LV-314, Notice of Withdrawal from the Use Value Appraisal Program

This guide will help you file an online request to discontinue land enrolled in Use Value Appraisal (Current Use) Program. You must use Form LV-314, Notice of Withdrawal from the Use Value Appraisal Program. Submitting a form online to the Current Use Program at the Vermont Department of Taxes is easy and quick when you use myVTax at myVTax.vermont.gov.

Enable pop-ups when working in myVTax. Pop-up blockers may prevent certain windows from appearing.

Step 1

- Go to www.myVTax.vermont.gov.
- Click **File a Return** in the **Returns** panel.



Step 2

- Under **Select which account type you wish to file for**, click the green arrow **1** for the pulldown menu.
- Select **Land Use Change**. **2**

The screenshot shows the 'Taxpayer Information' section of a web form. At the top, it says 'Select which account type you wish to file for: *'. Below this is a dropdown menu with a green arrow icon labeled '1'. The dropdown menu is open, showing a list of account types: Abandoned Beverage Deposit, Business Income, Captive Insurance, Cigarette and Tobacco, Fuel Tax, Healthcare Claims, Homestead Declaration, Land Gains, Land Use Change (highlighted with a red box and labeled '2'), and Land Use Change (highlighted with a red box and labeled '2'). Other fields on the form include ID *, Unit Type, Unit Number, State (VERMONT), Zip Code *, and Country (USA).

Step 3

- Click the green arrow **1** for the pulldown menu to select **ID Type**.
- Select the appropriate ID type: **2**
 - **Federal Employer ID** for a business,
 - **SMLLC/Trust Social Security #** for a single member LLC or trust
 - **Social Security #** for an individual

The screenshot shows the 'Taxpayer Information' section of a web form. The account type is now set to 'Land Use Change'. Below this, there is a red link that says 'Click here to apply for an FEIN'. The 'ID Type *' dropdown menu is open, showing a list of ID types: Federal Employer ID, Pseudo Federal Employer ID, Pseudo Social Security #, SMLLC/Trust Social Security #, and Social Security # (highlighted with a red box and labeled '2'). Other fields on the form include ID *, Unit Type, Unit Number, State (VERMONT), Zip Code *, and Country (USA).

Step 4

Complete information for **Taxpayer Name** and **Taxpayer Address**.

Click **Verify Address**.

Taxpayer Information Exit

Select which account type you wish to file for:
Land Use Change

[Click here to apply for an FEIN](#)

ID Type: _____ ID: ***-**-6890

Social Security #: _____

Taxpayer Name:

Last Name: DOE M.I.: _____ First Name: JOHN

Taxpayer Address:

Street 1: 1 MAIN ST

Street 2: _____ Unit Type: _____ Unit Number: _____

City: MONTPELIER State: VERMONT Zip Code: 05601-0000

Country: USA

[Verify Address](#)

Step 5

Click **Select this address** for the correct verified address.

Click **Save**.

Address Search ? X

Verified [Select this address](#)

1 MAIN ST
MONTPELIER VT 05602-2926

As Entered [Select this address](#)

1 MAIN ST
MONTPELIER VT 05601

Cancel [Save](#)

Step 6

Enter/confirm your email address and telephone number.

Click **File Return**.

Contact Information

Enter your email address
name@domain.com

Confirm your email address
name@domain.com

Enter your phone number
(802) 555-1212

Extension: _____

[File Return](#)

Step 7

Enter the following information:

- 1. Date of withdrawal
- 2. Exempt from land use change tax. (Usually **No**)

LAND USE CHANGE TAX RETURN
(LV-314)

[Click here for full form instructions](#)

FILING INFORMATION

WITHDRAWAL DATE *
Required

Is the land exempt from Land Use Change Tax? *
 No Yes

LANDOWNER INFORMATION

Landowner Name
JOHN DOE

Street Address
1 MAIN ST

Unit Unit Number

City State
MONTPELIER VERMONT

Country Zip Code
USA 05602-2926

ADDITIONAL LANDOWNERS (FULL NAME)

<input type="text"/>	<input type="text"/>
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Step 7 continues on next page.

Step 7 continued from previous page

3. Municipality where the acreage being discontinued is located
4. Last five digits of the property's SPAN (from your property tax bill)
5. Farm building withdrawal only? If **Yes**, enter the number of buildings you are withdrawing.
6. Buildings and/or acreage being discontinued with a detailed description
7. Most recent Current Use Program application recording information (date recorded, book, and page).
You can get this information from the town.
8. Click **Next**.

PROPERTY BEING WITHDRAWN OR DEVELOPED

I/We request the withdrawal of the following property from enrollment in the Current Use Program and are petitioning for a determination of the fair market value of the land described below.

If you are requesting a partial withdrawal, please submit three copies of a map that meets Current Use Standards to: Current Use Program, Department of Taxes, PO Box 1499, Montpelier, VT 05601-1499.

Municipality: * SPAN: **4** Last 5 digits of SPAN *

Required *Required*

Is this a farm building withdrawal only? *

5 No Yes

Number of farm buildings withdrawn:

Describe buildings:

Number of acres withdrawn and developed: **6**

Describe developed acreage:

Number of acres withdrawn and not developed:

Describe undeveloped acreage:

Total acres withdrawn * Enter the number of acres withdrawn above unless it is a farm building withdrawal only.

Required

7 **PREVIOUS RECORDING INFORMATION**

(Not required if only buildings being withdrawn.)

According to town land records, the most recent Current Use application was recorded on: *

Required

Book: *

Required

Page: *

Required

You will need to contact your town or city clerk for the recording information of the most recent Current Use Application (not the deed).

8

Step 8

Choose whether you would like to upload attachments, then click **Next**.

Land Use Change Return

Land Use Change Return

Return Attachment

ATTACHMENTS

You can upload attachments if you have additional correspondence that you wish to transmit to the Department that are not part of the standard return. Our preferred file type is PDF.

Would you like to add attachments? No

No
Yes

Cancel Save Draft Previous **Next**

Step 9

The final step is to certify your submission.

- In the field labeled **Signature of Taxpayer or Authorized Agent**, enter your or your agent's name.
- Enter your **Daytime Telephone Number**.
- Click **Submit**.

Land Use Change Return

Land Use Change Return

Return Attachment Certification

CERTIFICATION AND SUMMARY

I hereby certify that I am an officer or authorized agent responsible for the taxpayer's compliance with the requirements of Title 32 of the Vermont Statutes and that this return is true, correct, and complete to the best of my knowledge. If prepared by a person other than the taxpayer, this declaration further provides that under 32 V.S.A. §5901, this information has not been and will not be used for any other purpose, or made available to any other person, other than for the preparation of this return unless a separate valid consent form is signed by the taxpayer and retained by the preparer.

I certify the statement above *

Signature of Taxpayer or Authorized Agent

Required

Date

Nov-03-2020

Daytime Telephone Number

Check here if this return is being completed by a preparer

Cancel Save Draft Previous **Submit**

The system will ask for your email address (not shown here). Enter your email address and click **Submit**. You will receive a message letting you know your application was submitted.