

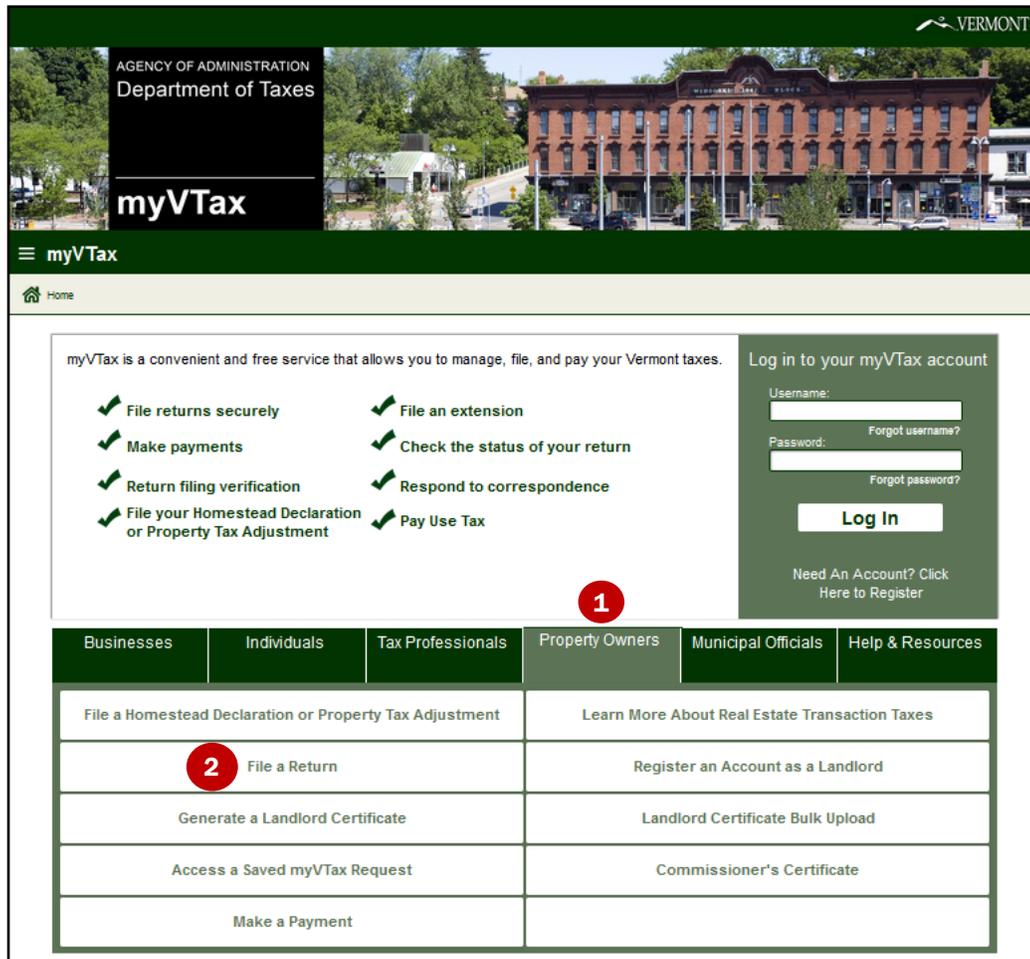
myVTax Guide: How to File Form LV-314, Notice of Withdrawal from the Use Value Appraisal Program

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 the **Property Owners** tab **1**.
- Click **File a Return** **2**.



Step 2

- On **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, there is a 'Home' navigation bar. Below it, the 'Taxpayer Information' title is followed by an 'Exit' button. The main instruction is 'Select which account type you wish to file for:'. A dropdown menu is open, showing a list of account types: Business Income, Captive Insurance, Cigarette and Tobacco, Fuel Tax, Healthcare Claims, Homestead Declaration, Land Gains, Land Use Change (highlighted with a red circle '2'), Malt and Vinous Beverage, and Meals and Rooms. A red circle '1' is placed over the green arrow on the right side of the dropdown menu. To the left of the dropdown, there is a red link that says 'Click here to apply for an FEIN'. Below the dropdown, there are several input fields: 'ID Type' (with a red circle '2' over the dropdown arrow), 'Taxpayer Address' (with fields for Street, City, and State), 'What year are you filing for?', 'What month are you filing for?', and 'Are you filing an AMENDED return?'. There are also fields for 'Unit Type', 'Unit Number', 'VERMONT', and 'Zip Code', along with a 'Verify Address' button.

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

This screenshot shows the 'Taxpayer Information' form with the 'ID Type' dropdown menu open. The account type is now set to 'Land Use Change'. The 'ID Type' dropdown menu is highlighted with a red circle '1' over its green arrow. The menu options are: Federal Employer ID, Pseudo Federal Employer ID, Pseudo Social Security #, SMLLC/Trust Social Security #, and Social Security #. A red circle '2' is placed to the left of the menu, with a red bracket grouping the last three options. The form includes fields for 'Street 1', 'Street 2', 'City', 'State' (set to VERMONT), and 'Zip Code', along with 'Unit Type', 'Unit Number', and a 'Verify Address' button. At the bottom, there are fields for 'Enter your email address', 'Confirm your email address', and 'Enter your phone number', each with a 'Required' label.

Step 4

Complete information for **Taxpayer Name** and **Taxpayer Address** **1**.

Click **Verify Address** **2**.

Step 5

Click **Select** **1** for the correct verified address.

Click **OK** **2**.

Step 6

Enter your email address and telephone number **1**.

Click **File Return** **2**.

Step 7

Enter the following information:

1. Date of withdrawal
2. Exempt from land use change tax. (Usually **No**)
3. Town where the acreage being discontinued is located
4. 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**.

LAND USE CHANGE TAX RETURN (LV-314)

[Click here for full form instructions](#)

FILING INFORMATION

1 WITHDRAWAL DATE

2 Is the land exempt from Land Use Change Tax?

LANDOWNER INFORMATION

Landowner Name:

Street Address:

Unit:

City, State:

Country, Zip:

ADDITIONAL LANDOWNERS (FULL NAME)

#	NAME

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.

3 Municipality: SPAN: 4

5 Is this a farm building withdrawal only?

Number of farm buildings withdrawn: Describe buildings:

Number of acres withdrawn and developed: 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.

PREVIOUS RECORDING INFORMATION (Not required if only buildings being withdrawn.)

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

Book:

Page:

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

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Step 8

The final step is to certify your submission.

- In the field labeled **Signature of Taxpayer or Authorized Agent** **1**, enter your or your agent's name.
- Enter your **Daytime Telephone Number** **2**.
- Click **Submit** **3**.
- The system will ask for your email address. Enter your email address and click **Submit**. You will receive a message letting you know your application was submitted.

1. Return 2. 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  **Required**

1 Signature of Taxpayer or Authorized Agent

Date Apr-30-2018

2 Daytime Telephone Number

Check here if this return is being completed by a preparer

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