

SECTION A APPLICATION REASON

Is this application for enrolling:

- 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 your ownership?
- Land and/or buildings that are to continue enrollment after partial transfer?

OFFICE USE ONLY
ID: _____
Tax Year: _____

SECTION B LANDOWNERS

List all persons holding record title to this parcel. Select ONE owner as the primary contact. Owner #1 will be used if none is selected.

Owner #1 Social Security Number or FEIN	Owner #2 Social Security Number or FEIN	Owner #3 Social Security Number or FEIN
Owner #1 Name	Owner #2 Name	Owner #3 Name
Mailing Address, Line 1	Mailing Address, Line 1	Mailing Address, Line 1
Mailing Address, Line 2	Mailing Address, Line 2	Mailing Address, Line 2
City, State, ZIP	City, State, ZIP	City, State, ZIP
Email	Email	Email
Primary Phone	Primary Phone	Primary Phone
Is this owner the PRIMARY CONTACT? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is this owner the PRIMARY CONTACT? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is this owner the PRIMARY CONTACT? <input type="checkbox"/> Yes <input type="checkbox"/> No

Check here if more than three (3) owners and attach Form CU-302.

SECTION C PROPERTY DESCRIPTION

1. Property Located in the Town or City of: _____ . If located in more than one town, file a separate application for each town.
2. SPAN: _____ - _____ - _____
- 3a. Is the parcel located in more than one town? Yes No
- 3b. If "Yes", then list other town(s) and SPAN(s) _____
4. Location of Property (911 Address and description): _____
5. According to the Town's Grand List, how many acres are in this parcel? _____ Acres
- 6a. Do you have any adjoining parcels that are listed separately in the Town's Grand List? Yes No
- 6b. If "Yes", explain _____
7. From the acres in Question 5, how many acres are being excluded from enrollment? _____ Acres
You must exclude any building, road or structure not used for farming, logging, forestry, or conservation purposes; and 2 acres of land surrounding a dwelling (more than one dwelling may be in a 2 acre exclusion). See instructions for additional exclusions.
8. Describe each excluded portion from Question 7 (to prevent you from being charged a penalty in the future, precisely describe each portion).

9. Is the enrolled land subject to a conservation easement? Yes No

SECTION D TRANSFERS Only complete if this application is for a transfer of currently enrolled land and/or buildings.

1. When was the deed recorded in town land records? _____
2. Was 100% of the parcel transferred? Yes No
3. How many acres were transferred according to the deed or survey? _____ Acres
4. If you are the transferee, who owned it previously? _____
5. What was the SPAN of the parcel prior to the transfer? _____ - _____ - _____
6. Was the parcel transferred to a family member of the owner (spouse, ex-spouse as part of a divorce settlement, parent, grandparent, child, grandchild, niece, nephew, sibling, or surviving spouse of any of the foregoing)? Yes No

Owner #1 Name	SPAN (Section C, Line 2)
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SECTION E BUILDINGS

- 1a. How many houses, dwellings, and/or mobile homes are on the parcel? _____
 1b. Describe them: _____

To enroll farm buildings used for agricultural purposes, you must answer Questions 2-4.

2. Does the owner(s) qualify as a farmer as defined in 32 V.S.A. § 3752(7)? (see instructions) Yes* No
 (*If "Yes", you must provide a copy of each owner's complete federal income tax returns including any schedules.)
3. Are the farm buildings leased to and actively used by a qualifying farmer under a written lease of at least 3 years? Yes No
 If "Yes", lease expiration date: _____
 (If "Yes", attach a copy of the lease for the farm buildings. Also, the lessee (farmer) must provide a copy of their complete federal income tax returns including all schedules.)
4. Have any dwelling(s) been in use during the preceding tax year exclusively to house one or more farm employees as defined in 9 V.S.A § 4469a and their families, as a nonmonetary benefit of the farm employment? Yes No
5. List all buildings on the parcel in the "Total #" column. Enter the number of buildings to be enrolled in the "# to Enroll" column.

	Total #	# to Enroll
Sugarhouse		
Greenhouse		
Farm Employee Housing		
Farm Crop Processing Facility		
Other (explain): _____		

	Total #	# to Enroll
Barn		
Shed		
Silo		
Garage		
TOTAL		

SECTION F AGRICULTURAL LAND Submit 3 maps with this application by September 1 for new enrollment or within 30 days of recording for transfers.

1. How many acres are you applying to enroll in active agriculture use? _____ Total Acres
 2. Of these agricultural acres, how many are used to produce an annual maple product? _____ Acres
 3. If this land is subject to an easement, do you have the legal right to access, manage, and implement agricultural activities on it? Yes No n/a

If you are enrolling less than 25 acres of agricultural land, you must answer questions 4-6. Include a complete copy of your federal income tax returns with the application if you answer "Yes" to question 4 or 5. The lessee must provide a complete copy of their federal income tax returns including all schedules if you answer "Yes" to question 6.

4. Do you (owner) qualify as a farmer by making half of your annual gross income from the business of farming as defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986 and/or from the sale of processed products produced from 75% of the farm crops produced on the farm? Yes No
5. Does the land produce gross income of at least \$2,000/year from the sale of farm crops? Yes No
- 6a. Is the land leased to and actively used by a farmer under a written lease for at least 3 years? Yes No
 6b. If "Yes", lease expiration date _____ (Attach a copy of the lease.)

SECTION G FOREST LAND Submit 3 maps and a forest management plan to the appropriate county forester by October 1 for new enrollment or within 30 days of recording for transfers. Application is due by September 1 for new enrollment and within 30 days of recording for transfers.

1. How many acres of forest land are you applying to enroll?

	<1 Mile	>1 Mile
Open/Idle Ag (20% Rule Limit)		
Productive Forest I, II, III		
Nonproductive Forest (20% Rule Limit)		
Nonproductive Forest >20% Rule)		
Ecologically Significant Treatment Area		

	<1 Mile	>1 Mile
Significant Wildlife Habitat		
Miscellaneous < or = 1 Acre		
Special Places/Sensitive Sites		
Reserve Forest Land		
TOTAL Forest Land Acres		

2. Of these forest acres, how many are used to produce an annual maple product? _____ Acres
 3. If this land is subject to an easement, do you have the legal right to access, manage, and implement forestry activities on it? Yes No

Owner #1 Name	SPAN (Section C, Line 2)
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SECTION H CONSERVATION LAND To enroll conservation land, you must be able to answer "Yes" to questions H2 and H3. You must attach the required paperwork for review if it is not already approved.

- How many acres are you enrolling as conservation land? . .<1 Mile _____ >1 Mile _____ Total Acres
- Are you an organization that has been certified by the Commissioner of Taxes as a qualified organization as defined in 10 V.S.A. § 6301a and for at least five years preceding this certification you have been determined by the Internal Revenue Service to qualify as a 501(c)(3) organization which is not a private foundation as defined in Section 509(a) of the Internal Revenue Code? Under Review Yes No
- Is parcel certified under 10 V.S.A. § 6306(b)? Under Review Yes No

SECTION J CERTIFICATION To be completed by all owners of record - **ALL OWNERS MUST SIGN** - if signature by other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

I hereby certify that the information provided in this form is true and accurate to the best of my knowledge.
 I intend to have all of my property described on this application appraised at use value except those portions specifically excluded.
 I acknowledge that I, my heirs and assigns are subject to the provisions of 32 V.S.A. Chapter 124 and the rules and regulations and use values as adopted and prescribed by the Current Use Advisory Board, the Commissioner of Taxes, and state statutes.

When this application is signed by the owner(s) and approved by the state, the state shall record a contingent lien in the land records of the municipality to provide notice to all interested parties that a lien will be created upon development of the land. The lien shall run with the land.

I acknowledge that the Vermont Department of Forests, Parks and Recreation, the Vermont Department of Taxes, and their employees or duly authorized representatives have the right to enter the property at anytime without prior notice for the purposes of ensuring compliance with the Use Value Appraisal Program requirements.

Owner #1 Name: _____	Signature: _____	Date: _____
Owner #2 Name: _____	Signature: _____	Date: _____
Owner #3 Name: _____	Signature: _____	Date: _____

SECTION K TO BE COMPLETED BY THE DIRECTOR

From the information herein certified by the applicant, I have determined that the applicant's property is eligible for use value appraisal effective beginning with the _____ Tax Year.

_____ Director, Division of Property Valuation & Review	_____ Date	_____ Staff Reviewer
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Applications for new enrollment and additions to enrollment are due by September 1 to Property Valuation and Review.

Mail application, \$100.00 fee; Form CU-307, Current Use Payment Voucher; and all attachments to:

Property Valuation and Review
 Current Use Program
 PO Box 1499
 Montpelier, VT 05601-1499
 Telephone: (802) 828-5860

If you are applying to enroll forest or conservation land, the map and plan should be sent separately to the appropriate county forester.

Make check payable to **Vermont Department of Taxes.**