

Agriculture



Farm, Forest, And Use Value Appraisal

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DERBY - The Orleans County Natural Resources Conservation District teamed with Jared Nunery, Orleans County Forester with the Vermont Department of Forests, Parks, and Recreation, to give a presentation on use value appraisals. The event took place at Poulin Grain in Derby last Thursday, drawing farmers, loggers, and woodlot owners for an update on how the use value appraisal program affects these properties.

Nunery said 80 percent of Vermont's forests are privately owned, with the balance owned by federal and state governments and municipalities. Over time, the amount of agricultural land (541,000 acres in 2025) in the current use appraisal program has declined. Agricultural lands are being removed from the program and developed. Meanwhile forest land (2,048,506 acres) enrollment in the use value appraisal program has increased.

Nunery points out enrolled land in the program doesn't affect the town's grand list value.

Nunery outlined reasons landowners should choose to join the program.

- Lower property taxes.
- Affordable access to professionals.
- Maximize profits from natural lands.
- Sustainable for future generations.

Landowners need to draft a management plan with a forester. Once the plan is accepted the land values will be reset. In 2026, the use value for an acre of forest land is \$208. For land at least a mile from a Class 1, 2, or 3 road, the value is \$156/acre. Agriculture lands are \$537/acre.

The landowner has the option of enrolling in one of three categories; conservation, agriculture, and forest lands. Structures such as barns, sugar houses, silos, greenhouses, storage sheds and other accessory structures can be enrolled in the use value appraisal program.

The minimum criteria to qualify a for-

est lot for the use value appraisal program is 25 acres of forestland. The property can include ecologically-significant treatment areas or wetlands.

Most of the properties enrolled are considered productive forest land. There are categories for reserved forestland, conservation land, and ecologically significant lands.

To enroll in the program, the landowner will draft a plan with the support of a consulting forester. The plan must then be approved by the county forester.

"Make sure what you're doing is aligned with your plan," Nunery said. If the activity is not in conformance with the plan, the property can be unenrolled.

Property owners can leave the program or transfer land that is enrolled. In current use, the acreage in the program has a lien on the land. The property owner will be charged a land use change tax, which is 10 percent of the assessed fair market value of the land.

Derby lister Nancy Moore said the state will adjust the land value to the Common

Level of Appraisal (CLA). That means if the land sells for \$20,000 but after the CLA is worth \$38,000, the tax is paid on the higher value.

Nunery addressed several myths associated with the use value appraisal program.

-Enrollment in the program requires forest lots to be harvested every 10 years. This isn't true, Nunery said. Harvests are based on the forestry plan.

-Land in the program can't be posted. The landowner has the right to post their land if they choose to do so.

-The state tells you what to do with your land. As long as you follow the forestry plan, the state leaves you alone, Nunery said.

-You have to pay a penalty and back taxes when you sell the property. Another myth, Nunery said. Only the land use change tax applies.

Learn more about the use value appraisal program by contacting Jared Nunery at orleanscountynrcd.org.