

Land Developed or Withdrawn from the Current Use Program

Guidance for Assessing Officials on How to Determine Fair Market Value

June 2026

If you have questions, please [contact your district advisor](#), email tax.pvr@vermont.gov, or call PVR at 802-828-5860. We are here to help!

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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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General Information

The examples and scenarios shown in this guide are provided to help assessing officials estimate fair market values for Land Use Change Tax purposes.

The Land Use Change Tax (LUCT) is due when land is withdrawn from the Current Use Program and the owner removes the lien. When an owner withdraws land but does not remove the lien, LUCT is due when the land is later developed, or the lien is later removed. In any case, land that is withdrawn or developed will be valued at the time it is withdrawn, even if LUCT is not immediately due. If only a portion of a parcel is developed or withdrawn, that portion will be valued as a separate parcel and a 10% tax rate will apply to that portion of the parcel. This process is a one-time payment to remove or establish a value for future removal of a current use lien.

Calculations used here are not the same and should not be confused with the process of land use allocation of values. Allocation is for grand list exemption purposes.

Example 1: 37 Acres Removed from Program

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using the Microsolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the land to be removed or withdrawn and code it as shown in the example(s). Once coded, click the yellow **CU** button to calculate excluded land value for penalty purposes.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE", Label the test parcel "Inactive" in NEMRC. When using a test parcel, be sure you apply the correct neighborhood for the excluded land in question.

- Sample town zoning in this area requires a minimum of 5 acres for development of residential construction.
- Map from Current Use shows the 37 acres to be removed from Current Use is accessed via a town-maintained road and has adequate frontage.
- Site inspection and map reviews show this land is typical for the town—rolling to somewhat steep, adequate drainage, average views, mostly wooded with partial clearing. Similar parcels with this approximate acreage and attributes indicate a land grade of .95.

MicroSolve CAMA entry for 37 acres removed from program (example)

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 6 – Total*

Area: 37.00

Grade: .95

* This code will include the value of a site by using the site land schedule total value. Remember this is a sample land schedule, and your values will be different.

Sample MicroSolve CAMA Cost Sheet showing 37 acres removed from program

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796	Last Inspected: 05/10/17	Cost Update: 08/29/18	
Owner(s): ALOSI TERI		Sale Price: 0	Book: 0	Validity: No Data	
Address:		Sale Date: / /	Page:		
City/St/Zip:		Bldg Type: No Data	Quality: 0.00		
Location: 43 MORSE PLACE		Style: No Data	Frame: No Data		
Description: DWL & HOUSE		Area: 0	Yr Built: 0	Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0	# Bedrm: 0	# Ktchns: 0	
		# 1/2 Bath: 0	# Baths: 0		
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	37.00	1.00	0.95		198,900
Total	37.00				198,900
TOTAL CURRENT USE EXCLUDED VALUE					198,900

Example 2: Boundary line adjustment of 0.49 acre with the neighbor

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the land to be removed or withdrawn for penalty purposes, and code it as shown in the

example(s). Once coded, click the yellow **CU** button to calculate the withdrawn/discontinued land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the “Owner Name” as “TEST PARCEL FOR CURRENT USE.” Label the test parcel “Inactive” in NEMRC. When using a test parcel, be sure you apply the correct neighborhood for the withdrawn/discontinued land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the .49 acre to be removed or withdrawn for penalty purposes is accessed via a town-maintained road and has minimal frontage.
- Site inspection and map reviews show this land is pie-shaped with the large part in the rear part of the parcel, the land typical for the town—level to slight slope, adequate drainage, average views, open. Similar parcels with this approximate acreage and attributes indicate a land grade of .80. You have determined that this parcel is not adequate to support a site based on size, shape, and zoning.

MicroSolve CAMA program entry for 0.49-acre boundary line adjustment (example)

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: 0.49

Grade: .80

* This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

Sample MicroSolve CAMA Cost Sheet showing 0.49-acre boundary line adjustment

From Table: MAIN Section 1		Itemized Property Costs		Record # 785	
Current Use:					
Property ID: 00000099000	Span #: 354-109-10796	Last Inspected: 05/10/17	Cost Update: 08/29/18		
Owner(s): ALOSI TERI	Sale Price: 0	Book:	Validity: No Data		
Address:	Sale Date: / /	Page:			
City/St/Zip:	Bldg Type: No Data	Quality: 0.00			
Location: 43 MORSE PLACE	Style: No Data	Frame: No Data			
Description: DWL & HOUSE	Area: 0	Yr Built: 0	Eff Age: 0		
Tax Map #: 00-00-099.000	# Rms: 0	# Bedrm: 0	# Ktchns: 0		
	# 1/2 Bath: 0	# Baths: 0			
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	0.49	1.00	0.80		2,900
Total	0.49				2,900
TOTAL CURRENT USE EXCLUDED VALUE					2,900

Example 3: 2 acres withdrawn for an unknown reason

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using MicroSolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the to be removed or withdrawn for penalty purposes, and code it as shown in the example(s). Once coded, click the yellow CU button to calculate withdrawn/discontinued land value.

If you do not use MicroSolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE." Label the test parcel "Inactive" in NEMRC. When using a test parcel, be sure you apply the correct neighborhood for the withdrawn/discontinued land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 2 acres to be removed from Current Use is accessed via a town—maintained road and has adequate frontage.
- Site inspection and map reviews show this land is rectangular, with good access and road frontage, level to slightly rolling with average views for the town,

adequate drainage, open. Similar parcels with this approximate acreage and attributes indicate a land grade of 1.00.

- 2 acres as site land—because zoning would support a site for this size parcel and physical attributes of the land would allow for it; it would be appropriate to value this land as a site for this purpose.

MicroSolve CAMA program entry for 2 acres withdrawn for unknown reason

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 6 – CU Site*

Land Type: 1 – Bldg Lot*

Area: 2.00

Grade: 1.00

* This code will include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

Sample MicroSolve CAMA Cost Sheet showing 2 acres withdrawn for unknown reason

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/17	
				Cost Update: 08/29/18	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
		Sale Date: / /		Page:	
Address:		Bldg Type: No Data		Quality: 0.00	
City/St/Zip:		Style: No Data		Frame: No Data	
Location: 43 MORSE PLACE		Area: 0		Yr Built: 0 Eff Age: 0	
Description: DWL & HOUSE		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
Tax Map #: 00-00-099.000		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.00		65,000
Total	2.00				65,000
TOTAL CURRENT USE EXCLUDED VALUE					65,000

Example 4: 5 acres withdrawn for an unknown reason

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using MicroSolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the land to be removed or withdrawn for penalty purposes, and code it as shown in the example(s). Once coded, click the yellow CU button to calculate withdrawn/discontinued land value.

If you do not use MicroSolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE." Label the test parcel "Inactive" in NEMRC. When using a test parcel, be sure you apply the correct neighborhood for the withdrawn/discontinued land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 5 acres to be removed from current use is in the rear portion of the property with no deeded access or road included in the withdrawal.
- Site inspection and map reviews show this land is irregularly shaped, no deeded access as a separate parcel, rolling to steep topography, approximately 60% wooded and 40% open, average views for the town, adequate drainage. Similar parcels of this approximate acreage and attributes indicate a land grade of .50. This parcel is also located in Neighborhood #9 in your town, which applies a .9 neighborhood multiplier to the value.
- Although listers initially thought this should be site land due to zoning, upon review of the maps, it was determined that since this parcel has no access as a "separate parcel," it would not be appropriate to charge this land as a site for this purpose.

MicroSolve CAMA program entry for 5 acres withdrawn for unknown reason

For the Parcel Tab, enter "Neighborhood" and the appropriate Neighborhood Code.

For the Land / OB Tab, enter "Land ID" and "ADD Next Available."

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: 5.00

Grade: 0.50

* This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

MicroSolve CAMA cost sheet for 5 acres withdrawn for unknown reason

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796	Last Inspected: 05/10/17	Cost Update: 08/29/18	
Owner(s): ALOSI TERI		Sale Price: 0	Book:	Validity: No Data	
Address:		Sale Date: / /	Page:		
City/St/Zip:		Bldg Type: No Data	Quality: 0.00		
Location: 43 MORSE PLACE		Style: No Data	Frame: No Data		
Description: DWL & HOUSE		Area: 0	Yr Built: 0	Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0	# Bedrm: 0	# Ktchns: 0	
		# 1/2 Bath: 0	# Baths: 0		
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	5.00	0.90	0.50		16,900
Total	5.00				16,900
TOTAL CURRENT USE EXCLUDED VALUE					16,900

Example 5: 6.2-acre power line right of way (ROW)

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using MicroSolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the land to be removed or withdrawn for penalty purposes, and code it as shown in the example(s). Once coded, click the yellow CU button to calculate withdrawn/discontinued land value.

If you do not use MicroSolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE." Label the test parcel "Inactive" in NEMRC. When using a test parcel, be sure you apply the correct neighborhood for the withdrawn/discontinued land in question.

Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.

- As with any easement, you should check the legal description before determining a powerline right-of-way (ROW) impact. Easements are non-possessory interests held by one person (or organization) being accorded partial use of the land for a described purpose. Because the fee-simple owner retains certain ownership rights, the property usually still has some value, and the value will relate to the extent of the rights the owner has lost from the full bundle of rights. Powerline easements are usually permanent and highly restrictive.
- Map from current use shows the 6.2 acres to be removed from current use is land under a power line as a strip through the rear portion of the land.
- Assuming the powerline easement permanently restricts construction of improvements along with most other uses, we show below an approach to valuing this 6.2 acres. (There are other approaches, such as Paired-Sales Analysis and Before and After approaches, but for general listing purposes, we are suggesting the use of industry-utilized percentage factors.) Because each situation is different, you may need to go outside the range for a more tailored assessment of the impact. To assess the value of easements with powerline ROW, follow these steps:
 - Read the legal description so you are aware of the extent of the easement.
 - A suggested range of value loss for land encumbered by a typical utility easement is 90-95% of its unrestricted value. The percentage used is determined by where the powerline is located on the property and how that location impacts current and potential future uses.

MicroSolve CAMA program entry for 6.2-acre power line right of way (ROW)

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: 6.20

Grade: 0.10

* This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

MicroSolve CAMA sample cost sheet for 6.2-acre power line right of way (ROW)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	6.20	1.00	0.10		4,700
Total	6.20				4,700
TOTAL CURRENT USE EXCLUDED VALUE					4,700

Example 6: 8 acres removed with non-contiguous front/rear portions

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using MicroSolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the land to be removed or withdrawn for penalty purposes, and code it as shown in the example(s). Once coded, click the yellow **CU** button to calculate withdrawn/discontinued land value.

If you do not use MicroSolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE." Label the test parcel "Inactive" in NEMRC. When using a test parcel, be sure you apply the correct neighborhood for the withdrawn/discontinued land in question.

- Map from Current Use shows the 8 acres being removed from the Current Use program consists of 3.5 acres in the front portion of land and 4.5 acres in the rear. The two sections are not contiguous to one another.
- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.

- Map from Current Use shows the 3.5 acres in the front portion of the property. Site inspection and map reviews show that this land is easily accessed from a town-maintained road, level, rectangular shaped, with adequate drainage and good views. Similar parcels of this approximate acreage and attributes indicate a land grade of 1.20.
- This portion, because it is not contiguous with the other portion being removed from the Current Use program, must be valued separately from the 4.5 acres in the rear portion of the property, so we will have two separate calculations.
- The listers have determined that the 3.5-acre parcel is a potential site and should be valued as such for this purpose.

MicroSolve CAMA program entry for front portion

For the Parcel Tab, enter "Neighborhood" and the appropriate Neighborhood Code.

For the Land / OB Tab, enter "Land ID" and "ADD Next Available."

Calc method: 7 – CU Acres*

Land Type: 6 – Total*

Area: 3.50

Grade: 1.20

* This code will include the value of a site by using the Site land schedule. Remember this is a sample land schedule, and your values will be different.

MicroSolve CAMA sample view cost sheet for front portion

Itemized Property Costs					
From Table: MAIN Section 1			Current Use:		Record # 785
Property ID: 00000099000	Span #: 354-109-10796	Last Inspected: 05/10/2017	Cost Update: 08/29/2018		
Owner(s): ALOSI TERI		Sale Price: 0	Book:	Validity: No Data	
Address:		Sale Date: / /	Page:		
City/St/Zip:		Bldg Type: No Data	Quality: 0.00		
Location: 43 MORSE PLACE		Style: No Data	Frame: No Data		
Description: DWL & HOUSE		Area: 0	Yr Built: 0	Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0	# Bedrm: 0	# Ktchns: 0	
		# 1/2 Bath: 0	# Baths: 0		
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	3.50	1.00	1.20		91,500
Total	3.50				91,500
TOTAL CURRENT USE EXCLUDED VALUE					91,500

- Map from Current Use also shows the 4.5 acres in the rear portion of the property being removed from the program. Site inspection and map reviews show that this land is accessed via a shared road with private maintenance that runs along the corner of this piece of property. The land has an irregular shape, rolling to steep topography, mostly wooded, with no views. Similar parcels of this approximate acreage and attributes indicate a land grade of .80. This portion, because it is not contiguous with the other portion being removed from the Current Use program, must be valued separately from the 3.5 acres in the front portion of the property.
- The listers have determined that this 4.5-acre portion is a potential site and should be valued as such for this purpose.
- Make sure to run a separate cost sheet for each portion in this example, so it does not combine acreage.

MicroSolve CAMA program entry for rear portion

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 6 – Total*

Area: 4.5

Grade: 0.80

* This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

MicroSolve CAMA sample cost sheet for rear portion

Itemized Property Costs					
From Table: MAIN Section 1		Sample Town		Record # 761	
Property ID: 0000Test		Span #: 354-109-10785		Last Inspected: / /	
				Cost Update: 12/15/2016	
Owner(s): TEST PARCEL ONLY FOR CURRENT USE		Sale Price: 0		Book: Validity: No Data	
		Sale Date: / /		Page:	
Address:		Bldg Type: No Data		Quality: 0.00	
City/St/Zip:		Style: No Data		Frame: No Data	
Location: 0 TEST STREET		Area: 0		Yr Built: 0 Eff Age: 0	
Description: LAND CALCULATION		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
Tax Map #: 00-00-00		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
BASE COST					
ADJUSTED BASE COST					
Subtotal					
REPLACEMENT COST NEW					
REPLACEMENT COST NEW LESS DEPRECIATION					
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	4.50	1.00	0.80		67,000
Total	4.50				67,000
TOTAL PROPERTY VALUE					67,000
NOTES					

Value for this 8.0 Acres will be as follows based on this scenario for land use change tax purposes:

91,500
+67,000
 158,500 = 8 acres as two separate non-contiguous parcels

Example 7: 10 acres with parcels located in two towns

If you are using MicroSolve, you may use the Current Use calculator for this purpose. When using MicroSolve Current Use calculator, go into the landowner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the land to be removed or withdrawn for penalty purposes, and code it as shown in the example(s). Once coded, click the yellow CU button to calculate withdrawn/discontinued land value.

If you do not use MicroSolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE." Label the test parcel "Inactive" in NEMRC. When using a test parcel, be sure you apply the correct

neighborhood for the withdrawn/discontinued land in question.

Withdrawal of 10 acres of contiguous enrolled land from the Current Use Program made up of 2.5 acres located in one town (Town A) and 7.5 acres located in the adjacent town (Town B).

The 10 acres should be valued as a separate parcel from any other lands owned by the taxpayer but consider the 10 acres as a whole. Both towns must apply the benefit of the total acreage when considering value per acre. PVR suggests using the following methodology to determine the value of the land to be withdrawn.

Determine which town has the viable site or best site—that town should assess the site value for this purpose. Assuming the most optimal site is found to be in Town A:

Town A—uses an appropriately graded 2-acre housesite value plus .5 acres of residual land appropriately graded and prorated as a portion of 8 acres of residual land.

Town B—uses the value for 7.5 acres graded appropriately and prorated as a portion with 8 acres of residual land.

Town A receives this request for value from the Current Use Program

Details for Town A: Sample Town (A) zoning in this area requires a minimum of 1 acre for development of residential construction.

- Map from Current Use shows the 10 acres being withdrawn/discontinued from Current Use: 2.5 acres in your town with 7.5 acres of contiguous land which lies over the line into the next town. Site inspection and map reviews shows that the land located in your town is easily accessible from a town-maintained road, rolling, rectangular-shaped, with adequate drainage and average views. Similar parcels with this approximate acreage and attributes indicate a land grade of 1.0. The 7.5 acres in the adjacent town is in the rear portion of this land and is accessed through the portion in your town.
- The listers determine that the 2.5-acre portion is a potential site and should be valued as such for this purpose.

MicroSolve CAMA program entry for Town A

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 6 – CU Site*

Land Type: 1 – Bldg Lot*

Area: 2.0

Grade: 1.00* This code will include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: 0.50

Grade: 1.00

* This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: 7.50

Grade: 0.00**

* This code will not include the value of a site by using the Residual land schedule.

** This will give you the 8-acre residual price on the .50 acres of residual with no value showing on this portion located in the other town. Remember this is a sample land schedule, and your values will be different.

MicroSolve CAMA sample cost sheet for Town A

Itemized Property Costs					
From Table: MAIN Section 1		Current Use: Sample Town		Record # 561	
Property ID: 000000014		Span #: 354-109-10800		Last Inspected: / /	
		Cost Update: 06/15/2026			
Owner(s): ALOSI TERI		Sale Price: 50,000		Book: 5	
		Sale Date: 04/09/2026		Page: 10	
Address: 43 MORSE PLACE		Bldg Type: No Data		Quality: 0.00	
City/St/Zip: ANYTOWN VT 05000		Style: No Data		Frame: No Data	
Location: 43 MORSE PLACE		Area: 0		Yr Built: 0	
Description: LAND ONLY		# Rms: 0		# Bedrm: 0	
Tax Map #:		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.00		65,000
AC Other	0.50	1.00	1.00		3,800
AC Other	7.50	1.00			
Total	10.00				68,800
TOTAL CU EXCLUDED OR PENALTY VALUE					68,800

Town B receives this request for value from the Current Use Program

- Sample Town B zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 10 acres being removed from Current Use. 7.5 acres in your town with 2.5 acres of contiguous land which lies over the line into the next town. Site inspection and map reviews shows that the land located in your town is the rear most portion of the total 10 acres and is accessed through a town road located in Town A. The 7.5 acres located in your town is rolling to steep, irregularly shaped and mostly wooded with adequate drainage and no views. Similar parcels with this approximate acreage and attributes indicate a land grade of .90. The 2.5 acres in the adjacent town is in the front portion of this land and allows access to the portion in your town.
- The listers determine that the 7.5-acre portion is a back land, not site value and should be valued as such for this purpose.

MicroSolve CAMA program entry for Town B

For the Parcel Tab, enter "Neighborhood" and the appropriate Neighborhood Code.

For the Land / OB Tab, enter "Land ID" and "ADD Next Available."

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: 7.50

Grade: 0.90

* This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

For the Parcel Tab, enter “Neighborhood” and the appropriate Neighborhood Code.

For the Land / OB Tab, enter “Land ID” and “ADD Next Available.”

Calc method: 7 – CU Acres*

Land Type: 5 – Other*

Area: .50

Grade: 0.00**

* This code will not include the value of a site by using the Residual land schedule value.

**This will give you the 8-acre residual price on the .50 acres of residual with no value showing on this portion located in the other town. Remember this is a sample land schedule, and your values will be different.

CAMA sample view of Town B

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796	Last Inspected: 05/10/2017	Cost Update: 08/29/2018	
Owner(s): ALOSI TERI		Sale Price: 0	Book: 0	Validity: No Data	
Address:		Sale Date: / /	Page:		
City/St/Zip:		Bldg Type: No Data	Quality: 0.00		
Location: 43 MORSE PLACE		Style: No Data	Frame: No Data		
Description: DWL & HOUSE		Area: 0	Yr Built: 0	Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0	# Bedrm: 0	# Ktchns: 0	
		# 1/2 Bath: 0	# Baths: 0		
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	7.50	1.00	0.90		50,600
AC Other	0.50	1.00			
Total	8.00				50,600
TOTAL CURRENT USE EXCLUDED VALUE					50,600