

How to Value Land Excluded or Withdrawn from Current Use or Subject to Land Use Change

When land being valued is subject to exclusion or allocation, or it has been withdrawn from Vermont's Current Use Program and therefore subject to a land use change, the lister or assessor must follow these steps to ensure that the completed valuation is defensible:

1. Look at the Current Use Map and CAMA Sheet
2. Determine parcel size, neighborhood, access, topography, and other physical traits
3. Consider the Highest and Best Use, e.g. zoning, number of sites
4. Use your CAMA system to calculate the values

If Land is Excluded or Allocated

1. Grade the parcel based on the portion(s) excluded from the Current Use Program.
2. Value the excluded land as one stand-alone parcel (even if the areas of excluded land are not contiguous with each other). Do not add extra housesites if they are not on the original CAMA sheet. See [32 V.S.A. § 3756](#).
3. If there is more than land on this parcel (buildings and site improvements), allocate the other portions accordingly.
4. Send a Current Use allocation notice to the property owner. Include grievance information.

If Land is Subject to a Land Use Change

1. Grade each piece of withdrawn land.
2. Value each area of withdrawn land as a separate parcel ([32 V.S.A. § 3757](#)). Add the values of each parcel together for a total value for the withdrawn land.
3. Fill out Form LV-314, Notice of Withdrawal from the Use Value Appraisal Program, using [myVTax](#). Send a copy to the property owner. Include grievance information.

Grievance and Appeals

For either situation above, the grievance and appeal process follows the normal procedure as required in [32 V.S.A. § 4111](#) and [32 V.S.A. § 4404](#)

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.

Revised September 2024 | FS-1209