

INSTRUCTIONS FOR COMPLETING VERMONT
DEPARTMENT OF TAXES SPECIAL POWER OF ATTORNEY (POA)
FOR USE VALUE APPRAISAL PROGRAM

A new law (14 V.S.A. Chapter 123) concerning POAs became effective July 2, 2002. All POAs submitted to the Department of Taxes beginning July 1, 2002 must comply with the new law (however, any POA executed prior to July 1, 2002 and valid under law then in effect will continue to be valid).

The most important changes concern the execution of a POA. A POA which does not comply with the new execution requirements will not be valid. In order to be valid, every Vermont Department of Taxes special POA must meet all of the following requirements:

- 1) POAs must be signed by the principal in the presence of at least one witness and acknowledged before a notary public, who cannot be the same person as the witness. The person named as agent cannot serve as witness or notary. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS WHERE THE WITNESS AND NOTARY ARE THE SAME PERSON.***
- 2) The witness must affirm that the principal appeared to be of sound mind and free from duress at the time of signing and that the principal affirmed that he or she was aware of the nature of the document and signed it freely and voluntarily.
- 3) POAs also must be signed by the agent. This does not have to happen at the same time the principal signs, but must happen before the POA can be used. ***THE DEPARTMENT OF TAXES WILL NOT ACCEPT POAS UNLESS SIGNED BY THE AGENT.***
- 4) When signing, an agent must attest that he or she accepts appointment as agent and understands the duties of agent, both under the POA and under the law. In addition, there are two optional provisions, which, if chosen in a POA, require attestation by agents. First, if a POA gives an agent a duty to act as to powers given (as opposed to merely the authority to act), the agent must attest that he or she understands that duty. Second, if the agent is expected to use special skills or expertise on behalf of the principal, he or she must so attest.

LINE-BY-LINE INSTRUCTIONS FOR SPECIAL POA FOR USE VALUE APPRAISAL PROGRAM:

1. Print name of individual, business, estate, or trust.
2. Print Social Security or Federal Identification Number of principal.
3. Print name of Agent.
4. Print address of Agent.
5. Print telephone number of Agent.
6. Check applicable boxes and/or provide specific instructions.
7. State any special skills or expertise of agent which will be exercised by agent on behalf of principal, such as Forester, CPA, attorney-at-law. If none, write "NONE."
8. List any prior Powers of Attorney on file with the Department of Taxes which are NOT revoked.
9. Print name of person signing POA.
10. Signature of person signing POA.
11. Print date POA is signed.
12. Print title of person signing line 10.
13. Print name of witness.
14. Print name of person signing line 10.
15. Signature of witness to person signing line 10.
16. To be filled out and signed by Notary Public for person signing line 10.
17. Print name of agent.
18. Print name of Taxpayer from line 1.
19. Signature of agent.

FILING INSTRUCTIONS: If this form is to be used to authorize agent to sign the application for the landowner, it must be recorded in the land records of the municipality.

This form must also be filed with the 1) Department of Forests, Parks and Recreation at 103 South Main Street, 10 South, Waterbury, VT 05671-0601; 2) the County Forester for forest parcels under a management plan; and with 3) the Division of Property Valuation and Review, PO Box 1577, Montpelier, VT 05601-1577.

**Vermont Department of Taxes
Special Power of Attorney
(USE VALUE APPRAISAL PROGRAM)**

_____, Social Security/Federal
(1. Name)

I.D. number _____, hereby appoints _____
(2. ID#) (3. Name of Agent)

(4. Address)

_____ as its agent and authorizes said agent to perform the
(5. Telephone Number)

following acts on its behalf as they relate to the real property or interest herein owned by me in

_____, Vermont:

(6. Check Applicable Boxes)

- Application (NOTE: If this form is used to authorize an agent to sign the application for the landowner, it must be recorded in the land records of the municipality)
- Forest Management Plan
- Forest Management Activity Report
- Notice of Development or Discontinuance
- Other (specify):

7. Special skills or expertise of Agent (e.g., Forester, CPA, Attorney-at-law).

If none, state "None." _____

8. All prior owners of attorney on file with the Department of Forests, Parks and Recreation or the Division of Property Valuation and Review are hereby revoked except:

9. Printed name of person signing POA

11. Date

10. Signature of Taxpayer or Authorized Representative

12. Title of person signing POA

AFFIRMATION OF WITNESS

I, _____, affirm that _____
(13. Name of Witness) (14. Name from Line 9)

appeared to be of sound mind and free from duress at the time this power of attorney was signed, and that he or she affirmed that he or she was aware of the nature of this document and signed it freely and voluntarily.

15. Signature of Witness

(16. FOR USE BY NOTARY)

STATE OF _____

COUNTY OF _____, SS.

At _____ on the _____ day of _____,
personally appeared _____ who acknowledged this
(Name from Line 9)

instrument signed by him/her to be his/her free act and deed, and the free act and deed of
_____, before me,
(Name from Line 1)

Notary Public

My Commission Expires: _____

ATTESTATION OF AGENT

I, _____, hereby attest that I accept appointment as
(17. Name of Agent)

Agent for _____ (hereinafter "principal") and:
(18. Name from Line 1)

that I understand my duties under this power of attorney and under the law;

that I understand that I have a duty to act for the principal as to specified transactions or types of transactions if expressly required to do so in this power of attorney;

that I hereby specifically acknowledge and accept such duties to act in signing this power of attorney;

in the case of such a duty to act, my agreement to act on behalf of the principal is enforceable against me regardless of whether there is any consideration to support a contractual obligation;

that I understand and acknowledge in signing this power of attorney, that if I have been selected as agent with the expectation that I have special skills or expertise, I will use those skills on behalf of the principal.

19. Signature for Agent