

# USE VALUE APPRAISAL OF RESERVE FORESTLAND IN VERMONT

## Vermont Department of Forests, Parks and Recreation

Vermont's Use Value Appraisal (UVA) program, also called "Current Use" or "Land Use," enables landowners who practice long-term forest management to have their enrolled land assessed for property taxes based on its value for forest management rather than its fair market (development) value.

This brochure outlines basic information concerning the Reserve Forestland sub-category of Use Value Appraisal. For more information about UVA and other enrollment options please review the [UVA Brochure](#), contact your local county forester, or visit our website at [fpr.vermont.gov](http://fpr.vermont.gov).

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### Reserve Forestland Eligibility

To enroll forestland in UVA, parcels must be at least 25 acres and meet the eligibility requirements for enrollment in the Managed Forestland Category (see the [FPR website](#) for additional guidance). To qualify for enrollment of Reserve Forestland, additional eligibility thresholds also apply:

Parcels must be composed of a certain percentage of significant and sensitive conditions based on the size of the parcel:

- Parcels < 100 enrolled acres: 50% or more of the enrolled parcel acres need to be composed of significant and sensitive conditions per program standards.
- Parcels ≥ 100 enrolled acres: 30% or more of the enrolled parcel acres need to be composed of significant and sensitive conditions per program standards.

Reserve Forestland will be open for enrollment beginning July 1, 2023. Significant and sensitive conditions are defined by the Commissioner of the Dept. of Forests, Parks and Recreation and consist of a combination of defined Ecologically Sensitive Treatment Areas (i.e. riparian areas, forested wetlands, significant natural communities, and more), steep slopes, special places and sensitive sites, and non-productive soils (e.g. wetlands, beaver swamps, etc.). Your consulting forester can assist in the identification and mapping of these areas.

### Management Requirements

Old forests contain significant numbers of large living trees and dead trees, both standing and fallen. They have a mix of species that corresponds to their natural community type, and a structure made up of trees of multiple ages. Land enrolled as Reserve Forestland needs to [be managed to advance old forest conditions](#) according to a forest management plan meeting the Reserve Forestland [Management Plan Standards](#). When consistent with the standards, approaches to management may include active strategies to promote native species diversity, accelerated recruitment of large trees and other valuable old forest characteristics, or may be limited to addressing invasive plants and water quality concerns.

In some forests, old forest characteristics may accrue over time with a passive approach, while other forests with invasive species, heavy deer browse, plantations, and other conditions may require active management approaches to ensure accrual of old forest functions, values, and associated characteristics.

In all cases, Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in Vermont (AMPs) need to be employed and non-native invasive plants need to be managed to support attainment of old forest functions and values.



### Enrolling Land as Reserve Forestland

Beginning July 1, 2023, eligible parcels may be enrolled in this new category. To transition currently enrolled land into Reserve Forestland, a forest management plan and updated map meeting the standards for enrollment must be submitted to and approved by the county forester.

To [enroll](#) currently unenrolled parcels an application for enrollment must be submitted to Property Valuation and Review by September 1 and a management plan and map meeting standards must be submitted to the FPR county forester by October 1. If approved, enrollment will begin on April 1 of the following year.

Landowners with questions about Reserve Forestland eligibility should contact their consulting forester or local [county forester](#).

### When Land is Not Eligible as Reserve Forestland

Some parcels will not be eligible for enrollment as Reserve Forestland. Most forestland parcels not eligible for Reserve Forestland need to be managed for forest products to be enrolled in UVA. Landowners who are interested in managing for old forest characteristics but whose forest is not eligible for Reserve Forestland should be aware that management for old forest characteristics and for forest products are compatible. Many critical old forest characteristics can be achieved decades sooner with thoughtfully designed management strategies. Landowners in this situation should discuss management options with their consulting forester or [county forester](#).

