

VERMONT	Current Use Program	FORM
	Use Value Appraisal Application for Agricultural Land, Forest Land, Conservation Land and Farm Buildings	CU-301

SECTION A APPLICATION REASON

Is this application for enrolling:

- ☐ Land and or buildings that are not currently enrolled (new enrollment)?
- ☐ Land and or buildings that are being added to an existing enrollment?
- ☐ Land and or buildings that are enrolled and that have been transferred to your ownership?
- ☒ Land and or buildings that are to continue enrollment after partial transfer?

OFFICE USE ONLY

ID: _____

Tax Year: _____

SECTION B LANDOWNERS

☐ Check here if more than three (3) owners and attach Form CU-302.

List all persons holding record title to this parcel. Select ONE owner as the primary contact. Owner #1 will be used if none is selected.

Owner #1 Social Security Number or FEIN	Owner #2 Social Security Number or FEIN	Owner #3 Social Security Number or FEIN
Owner #1 Name <u>Miranda Kogan Revocable Trust</u>	Owner #2 Name	Owner #3 Name
Mailing Address, Line 1 <u>337 Lakeview Lane</u>	Mailing Address, Line 1	Mailing Address, Line 1
Mailing Address, Line 2	Mailing Address, Line 2	Mailing Address, Line 2
City, State, ZIP <u>Wolcott, Vermont 05680</u>	City, State, ZIP	City, State, ZIP
e-mail	e-mail	e-mail
Primary Phone <u>802-825-1450</u>	Primary Phone	Primary Phone
Is this owner the PRIMARY CONTACT? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Is this owner the PRIMARY CONTACT? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is this owner the PRIMARY CONTACT? <input type="checkbox"/> Yes <input type="checkbox"/> No

SECTION C PROPERTY DESCRIPTION

1. Property Located in the Town or City of: Elmore. If located in more than one town, file a separate application for each town.2. SPAN: 201 - 064 - 107473a. Is the parcel located in more than one town? ☐ Yes ☒ No

3b. If "Yes", then list other town(s) and SPAN(s) _____

4. Location of Property (911 Address and description): 337 Lakeview lane. End of traveled portion of Lakeview Lane5. According to the Town's Grand List, how many acres are in this parcel? 94.3 Acres6a. Do you have any adjoining parcels that are listed separately in the Town's Grand List? ☐ Yes ☒ No

6b. If "Yes", explain _____

7. From the acres in Question 5, how many acres are being excluded from enrollment? 0 Acres

You must exclude any building, road or structure not used for farming, logging, forestry, or conservation purposes; and 2 acres of land surrounding each house, dwelling, or mobile home. See instructions for additional exclusions.

8. Describe each excluded portion from Question 7 (to prevent you from being charged a penalty in the future, precisely describe each portion).

N/A9. Is the enrolled land subject to a conservation easement? ☐ Yes ☐ No

SECTION D TRANSFERS Only complete if this application is for a transfer of currently enrolled land and/or buildings.

1. When was the deed recorded in town land records? _____

2. Was 100% of the parcel transferred? ☐ Yes ☐ No

3. How many acres were transferred according to the deed or survey? _____ Acres

4. If you are the transferee, who owned it previously? _____

5. What was the SPAN of the parcel prior to the transfer? _____

6. Was the parcel transferred to a family member of the owner (spouse, ex-spouse as part of a divorce settlement, parent, grandparent, child, grandchild, niece, nephew, sibling, or surviving spouse of any of the foregoing)? ☐ Yes ☐ No

SECTION E BUILDINGS

1a. How many houses, dwellings, and or mobile homes are on the parcel? 0

1b. Describe them: _____

To enroll farm buildings used for agricultural purposes, you must answer Questions 2-4.

2. Does the owner(s) qualify as a farmer as defined in 32 V.S.A. § 3752(7)? (see instructions) ☐ Yes* ☐ No

(*If "Yes", you must provide a copy of each owner's complete federal income tax returns including any schedules.)

3. Are the farm buildings leased to and actively used by a qualifying farmer under a written lease of at least 3 years? ☐ Yes ☐ No

If "Yes", lease expiration date: _____

This info was recorded in 1st parcel application

SECTION F AGRICULTURAL LAND Submit 3 maps with this application by September 1 for new enrollment or within 30 days of recording for transfers.

1. How many acres are you applying to enroll in active agriculture use? _____ Total Acres
2. Of these agricultural acres, how many are used to produce an annual maple product? _____ Acres
3. If this land is subject to an easement, do you have the legal right to access, manage, and implement agricultural activities on it? ☐ Yes ☐ No ☐ n/a

If you are enrolling less than 25 acres of agricultural land, you must answer questions 4-6. Include a complete copy of your federal income tax returns with the application if you answer "Yes" to question 4 or 5. The lessee must provide a complete copy of his/her federal income tax returns including all schedules if you answer "Yes" to question 6.

4. Do you (owner) qualify as a farmer by making half of your annual gross income from the business of farming as defined in Regulation 1.175-3 issued under the Internal Revenue Code of 1986 and/or from the sale of processed products produced from 75% of the farm crops produced on the farm? ☐ Yes ☐ No
5. Does the land produce gross income of at least \$2,000 year from the sale of farm crops? ☐ Yes ☐ No
- 6a. Is the land leased to and actively used by a farmer under a written lease for at least 3 years? ☐ Yes ☐ No
- 6b. If "Yes", lease expiration date _____ (Attach a copy of the lease.)

SECTION G FOREST LAND Submit 3 maps and a forest management plan to the appropriate county forester by October 1 for new enrollment or within 30 days of recording for transfers. Application is due by September 1 for new enrollment and within 30 days of recording for transfers.

1. How many acres of forest land are you applying to enroll?

	less <1 Mile	>1 Mile
Open Idle Ag (20% Rule Limit)	4.3	
Productive Forest I, II, III	80	
Nonproductive Forest (20% Rule Limit)	10	
Nonproductive Forest >20% Rule)*		

	less <1 Mile	>1 Mile
Ecologically Significant Treatment Area*		
Significant Wildlife Habitat*		
Miscellaneous < or = 1 Acre*		
Special Places/Sensitive Sites		
TOTAL Forest Land Acres	94.3	

*Requires County Forester signature on maps in addition to a Forest Management Plan

2. Of these forest acres, how many are used to produce an annual maple product? _____ Acres
3. If this land is subject to an easement, do you have the legal right to access, manage, and implement forestry activities on it? ☐ Yes ☒ No

SECTION H CONSERVATION LAND To enroll conservation land, you must be able to answer "Yes" to questions H2 and H3. You must attach the required paperwork for review if it is not already approved.

1. How many acres are you enrolling as conservation land? <1 Mile _____ >1 Mile _____ Total Acres
2. Are you an organization that has been certified by the Commissioner of Taxes as a qualified organization as defined in 10 V.S.A. § 6301a and for at least five years preceeding this certification you have been determined by the Internal Revenue Service to qualify as a 501(c)(3) organization which is not a private foundation as defined in Section 509(a) of the Internal Revenue Code? ☐ Under Review ☐ Yes ☐ No
3. Is parcel certified under 10 V.S.A. § 6306(b)? ☐ Under Review ☐ Yes ☐ No

SECTION J CERTIFICATION To be completed by all owners of record - **ALL OWNERS MUST SIGN** - if signature by other than owner(s), attach copy of recorded power of attorney or other recorded authorization.

I hereby certify that the information provided in this form is true and accurate to the best of my knowledge.

I intend to have all of my property described on this application appraised at use value except those portions specifically excluded.

I acknowledge that I, my heirs and assigns are subject to the provisions of 32 V.S.A. Chapter 124 and the rules and regulations and use values as adopted and prescribed by the Current Use Advisory Board, the Commissioner of Taxes, and state statutes.

When this application is signed by the owner(s) and approved by the state, the state shall record a contingent lien in the land records of the municipality to provide notice to all interested parties that a lien will be created upon development of the land. The lien shall run with the land.

I acknowledge that the Vermont Department of Forests, Parks and Recreation, the Vermont Department of Taxes, and their employees or duly authorized representatives have the right to enter the property at anytime without prior notice for the purposes of ensuring compliance with the Use Value Appraisal Program requirements.

Owner #1 Name: _____ Signature: _____ Date: _____
Owner #2 Name: _____ Signature: _____ Date: _____
Owner #3 Name: _____ Signature: _____ Date: _____

SECTION K TO BE COMPLETED BY THE DIRECTOR

From the information herein certified by the applicant, I have determined that the applicant's property is eligible for use value appraisal effective beginning with the _____ Tax Year.

VT Form CU-307	Current Use Payment Voucher
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2



- Use **Blue** or **Black** Ink Only
- A voucher must accompany a completed Current Use Application, Form CU-301, along with all required documentation to be considered a timely submission.
- Enter either the Entity or Individual Owner name and information listed in #1 as shown on Form CU-301.
- *Fill in amount of payment enclosed.*

Vermont Statutes (Title 32, Chapter 124, Section 3757) state that the owner of enrolled land shall immediately notify Property Valuation and Review of:

- 1) The development of the land
- 2) Any change or discontinuance of use of the enrolled land so that it is no longer eligible for use value appraisal or is *eligible for a different category of use value appraisal.*
- 3) Any Transfer of ownership

Entity Owner #1 Name as shown on Form CU-301			Entity Owner #1 Federal ID Number	
Individual Owner #1 Last Name as shown on Form CU-301 Koggan	First Name Miranda	Initial	Individual Owner #1 Social Security Number	
Address of property enrolling/enrolled listed on Line #4 of application 337 Lakeview Lane (2nd parcel)			Date of Application 6/29/22	
Town in which parcel is located Elmore			SPAN Number 201-064-10747	

AMOUNT OF PAYMENT.....\$ **100.⁰⁰**
Make checks payable to **VERMONT DEPARTMENT OF TAXES**

Make checks payable to and send with this voucher to: **Vermont Department of Taxes**
PO Box 1499
Montpelier, VT 05601-1499

For assistance with this form and general Current Use information, please call 802-828-5860.

Forest Management Plan

Property of

Miranda Koggan Revocable Trust

337 LAKEVIEW LANE

TOWN OF ELMORE

94.3 ACRES

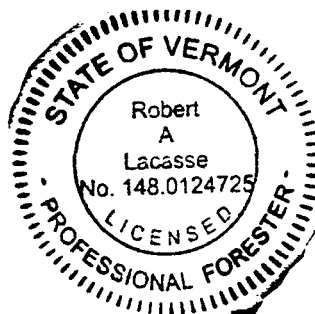
SPAN#: 201-064-10747

LAND OWNER SIGNATURE: _____ DATE: _____

LAMOILLE COUNTY FORESTER: _____ DATE: _____

CONSULTING FORESTER: Robert Lacasse DATE: 6/28/22

REVISION DUE TO TRANSFER OF PROPERTY: BY SIGNING THE ABOVE, THE LAND OWNER AGREES TO CONTINUE WITH THE EXISTING FOREST MANAGEMENT PLAN ON PROPERTY THAT WAS ONCE PART OF THE ORIGINAL TRACT OF LAND SPAN # 201-064-10305. DUE TO A LAND TRANSFER, THE ORIGINAL PARCEL HAS BEEN SPLIT INTO 2 PARCELS BY DEFAULT. THE 2 PIECES OF LAND ARE NOT CONTIGUOUS.



Forest Management Plan

Property of

Miranda Koggan Revocable Trust

337 LAKEVIEW LANE

TOWN OF ELMORE

94.3 ACRES

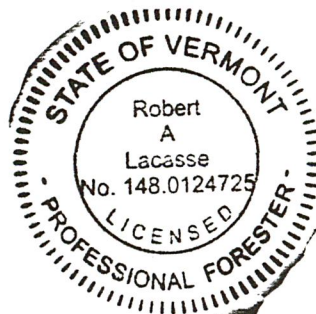
SPAN#: 201-064-10747

LAND OWNER SIGNATURE: Miranda Koggan 7/5/2022 DATE:

LAMOILLE COUNTY FORESTER: Emily Pette DATE: 7/15/22

CONSULTING FORESTER: Robert A Lacasse DATE: 6/28/22

REVISION DUE TO TRANSFER OF PROPERTY: BY SIGNING THE ABOVE, THE LAND OWNER AGREES TO CONTINUE WITH THE EXISTING FOREST MANAGEMENT PLAN ON PROPERTY THAT WAS ONCE PART OF THE ORIGINAL TRACT OF LAND SPAN # 201-064-10305. DUE TO A LAND TRANSFER, THE ORIGINAL PARCEL HAS BEEN SPLIT INTO 2 PARCELS BY DEFAULT. THE 2 PIECES OF LAND ARE NOT CONTIGUOUS.



APPENDIX E2

Page 1 of 2

☐ change of ownership

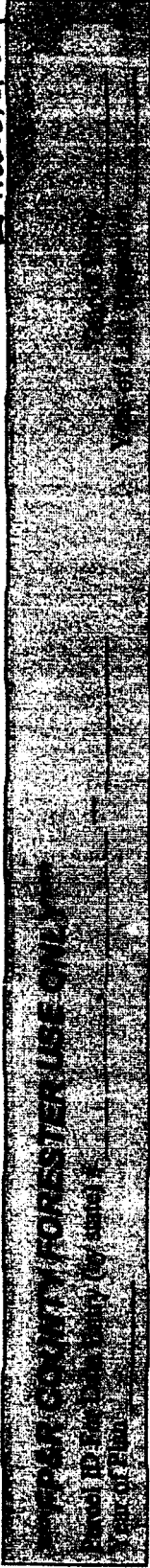
☐ amendment¹

☐ new

☐ update¹

☒ Transfer of property (partial)

USE VALUE APPRAISAL PARCEL DATA ENTRY FORM



- 1) Landowner Name (last name, first name) Kogan, Miranda Revocable Trust
- 2) Landowner Address (Street, PO Box) 33788 Lakeview Lane
(Town) Wolcott (State) Vermont (Zip Code) 05680
- 3) Phone Number 802-825-1450 Email Address _____
- 4) Total Forestry Acres in Parcel 90 (Grand list acreage, minus active agricultural and open land and exclusions)
- 5) Plan Preparer (last name, first name) Lacasse, Robert 6) Previous Owner (last name, first name) Not Applicable
- 7) SPAN 201-064-10747

8) Stand information (this information is for data entry only and does not override what is in actual plan):

Stand #	Acres	Even-aged Uneven-aged (existing)	Predominant Site Class (I, II, III or IV)	Stand Type	Quadratic M.S.D.	Total BA	AGS BA	Management Activities	Treatment Year
1	60	Even	II	8	9.8	109	96	12	N/A
2	20	uneven	II	11	8.2	125	83	7	2030
	10	Nonproductive	IV	12	N/A	N/A	N/A	12	N/A

¹ Update of an existing plan that includes all new stand descriptive data required every 10 years at minimum.

² Change to an approved existing plan does not change the 10-year cycle of the existing plan. If this form is filed with an amendment, indicate the amended information in the appropriate stand, and write an explanation in section 12. Amendments must be signed by the landowner(s).

10) No activity - (identify stand # and reasons) Stand #1 - understocked. Allow to grow

11) Management Activities - other (identify stand #) _____

12) Timber Types - other (identify stand #) _____

13) Amended prescriptions - (identify stand #) _____

DEFINITIONS

FOREST TYPES

CODE

ACRES-round off to nearest acre	aspen and/or white birch	01
EVEN-AGED-stands with two or less size classes	white pine, red oak	02
EVEN-AGED-stands with three or more size classes	white pine	03
SITE CLASS-predominant site class as defined by UVA standards	hemlock	04
QUADRATIC MEAN STAND DIAMETER - to nearest inch	sugar maple	05
TOTAL BA-basal area to nearest ft ² /acre	beech, birch, sugar maple	06
AGS BA (acceptable growing stock basal area) to nearest ft ² /acre	beech, red maple	07
	spruce	08
	spruce/fir	09
	pioneer species	10
	mixed wood (25%-65% softwood)	11
	other (identify other in section 12)	12

MANAGEMENT ACTIVITY CODES (if one of the following choices reasonably describes the planned management activity, use it. If not, use #13 other and describe the management activity in Section 11. Note these descriptions are for choosing codes only; they are not the silvicultural standards).

1. Non-commercial forest stand improvement - A treatment made to improve the composition, structure, quality, or growth of young stands.

EVEN-AGED MANAGEMENT (Two or less distinct size classes)

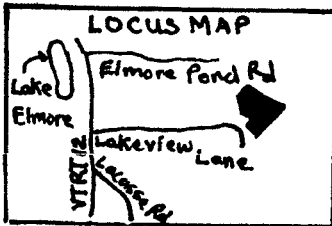
- Intermediate thinning - Reduce stocking to B level, or remove up to 33% of basal area in densely overstocked stands. AGS basal area shall not be reduced below recommendations of appropriate guide or 60 sq. ft. /ac when no guide is available.
- Shelterwood cut - Stand basal area reduced to between 30 and 70 sq. ft. for hardwoods, 80 to 120 sq. ft. for softwoods.
- Overstory removal cut - Removing overstory after a new featured stand has become established. This applies to two-aged as well as recently regenerated stands. After harvest, residual stand should have minimum of sixty (60) square feet of acceptable growing stock or 350 stems/acre for stands less than six (6) inches MSD.
- Clearcut - Stand basal area reduced below thirty (30) square feet.
- Progressive clearcutting - Removing a portion of a stand in strips or patches, to be followed by similar treatments at predetermined dates until entire area is clearcut. If you choose this option, indicate the total time period from first to last cut (e.g., 30 years) in section 13.

UNEVEN-AGED MANAGEMENT (Three or more distinct size classes) (NOTE: ratio of AGS to total basal area should be maintained or increased through any management activities.)

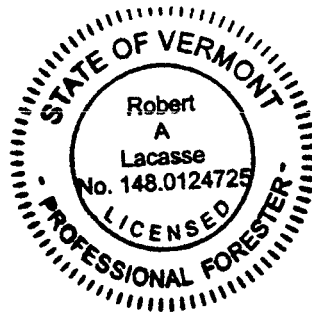
- Individual Tree Selection - Harvest or improvement cutting that maintains a fairly uniform and continuous crown cover appropriate for regenerating tolerant species.
- Group Selection - Harvest of groups of trees roughly 1/20 to 2 acres in size. Appropriate for regeneration of species of all tolerance groups.

MISCELLANEOUS CHOICES

- Salvage cut - Removing a portion of a stand because of damage or disease. Resulting residual stand may not fit standards in guides.
- Sugarbush thinning - Cut designed with the sole objective of establishing or improving a sugarbush. Cut should follow sugarbush guides.
- Species conversion - Cut done usually in a mixed stand to favor certain species. Treatment should not favor species that are "off site".
- No activity - Indicate reason such as "stand understocked", in section 10.
- Other - In cases where none of the above choices comes reasonably close to describing the management activity, put your own description in section 11.
- Crop Tree Release - Release of timber crop trees on at least 2 sides. For additional information refer to "Crop Tree Management in Eastern Hardwoods". (NA-TP-19-93).



North



UVA Summary

Stand	Type	Acres
1	Mixed	60
2	Spruce/Fir	20
Unproductive Wetland		10
Open	field	4.3
Enrolled UVA Acreage		94.3
Excluded Land		0
Grand List		94.3

N 225 500
E 494 500

N 225 500
E 500 000

N 225 000
E 494 500

N 225 000
E 500 000

FOREST MANAGEMENT PLAN

Miranda Koggan Revocable Trust

Town of Elmore

Lamoille County, Vermont

Acres: 94.3

Span#: 201-064-10747

1 inch = 417 feet

Scale: 1: 5,000

Orthophoto#: 148224 & 152224

Draftsperson: Robert A. Lacasse

Revised: June 27, 2022

Legend

Coordinates	+
Stand Boundary	~
Access Road	- - - -
Stream	→ → →
Stone wall	— — — —
Wetland	W
Wire Fence	***

Lakeview Lane