

Proposal to Conduct and Independent Review and Analysis of the Use Value Appraisal Program

Overview and Qualifications

This proposal to conduct an independent review and analysis of the Use Value Appraisal Program is submitted by a team. Our members include forester David Brynn, agricultural business management specialist Glenn Rogers, lister Martha Sullivan, forester Brendan Weiner, and analyst Deb Brighton.

David was formerly Addison County Forester and was responsible administering the program for the Department of Forests, Parks and Recreation in Addison County. Brendan has prepared management plans for the program. Glenn has been involved in developing a methodology for determining use values for agricultural land, and he analyzes agricultural financial and tax information. Martha has served in many local government positions, including lister, and she also prepares income tax returns. Deb was the first director of the Use Value Appraisal Program and has reviewed Current Use Programs in other states for the Northern Forests Council. At this point no one on the team is directly involved in the administration of the program.

In order to complete a thorough analysis within the time frame, we have divided the questions up and assigned each one to the team member with the greatest expertise on the topic. We plan to tackle the questions individually during July and August, and spend September using the team to question, critique, review and synthesize.

Approach

Our goal is to provide the task force with information that is organized, concise, accurate and even-handed. Although some of the questions can be answered definitively and objectively, many are a matter of opinion. Our approach to these questions would be to organize and represent the range of opinions, and to point out the pros and cons of recommendations. It is important to note that there are different opinions about the Use Value Appraisal Program among the team members, yet we all agree that our goal is to be thorough and fair in our representation.

Our approach would involve interviews; data analysis; research and synthesis; and team review.

Interviews:

Our approach to the questions that depend on public opinion will be to use interviews to elicit and clarify responses and recommendations, and then to lay out the options and point out the pros and cons. For example, in response to Question 4, Martha will interview listers and staff at Property Valuation and Review to gather their concerns and recommendations. As Mark Paulsen, President of Vermont Association of Listers and Assessors, pointed out, listers don't speak with one voice; there are listers that love the program and many that feel it should be changed. Martha will seek the range of opinions, digest and organize the comments she receives, analyze the pros and cons, and document her findings.

A similar interview approach will be used in partial response to Questions 1 and 9.

Data analysis:

Many of the questions can be addressed with data analyses. We plan to use the following databases in our analyses:

1. Current Use Database that includes parcel information for each enrolled parcel to determine taxes with and without program in partial response to Question 1.
2. For an earlier Northern States Research Collaborative project the David and Deb worked on, the attached "Current Use Estimator" was created to calculate the savings and the land use change tax for a parcel (and portion of a parcel) of forest land in each town in Vermont. This will be updated to include agricultural land in partial response to Question 7.
3. The Grand Lists, including information on each parcel in the state, will be used to help understand the implications of various alternate categories of use values in

partial response to Question 3. The Grand List data will also be used to estimate the tax expenditure resulting from exempt acres (although some towns don't list it, so this will be compared with VLT's GIS estimates) in response to Question 10.

4. Vermont Family Forests recently conducted a survey of owners of parcels larger than 25 acres that were not enrolled in current use. That database has a wealth of information about barriers to participation that can inform the response to Question 1.
5. In response to a request from Vermont Family Forests, the Center for Rural Studies asked questions in a survey about the amount of forest land that people owned and their income. This information, along with the Vermont Family Forests database can be used in response to Question 8.
6. To investigate Question 7, we will compile a database combining information on Withdrawals from the Current Use Program with information on sales from Property Transfer Returns.

The databases for 1-5 above have been error checked and cleaned and they are running as a result of prior similar analyses.

Research and Synthesis:

We would approach several of the questions by relying on the expertise of team members to collect and synthesize relevant information. Question 3, for example, calls for a review of the current methodology for determining use values and an assessment of the effect of various changes. Both Glenn and Deb recently served on a committee pulled together by Commissioner Allbee to review the current approach to calculating agricultural use values and to analyze alternatives. The resulting analysis, that included an organized presentation of the pros and cons of various methods of calculating use values, can be extended to include forest land as well as the alternatives posed in the legislation. In addition, we will research the effectiveness of the use value categories in Maine and New Hampshire where there are different use values depending on the degree or type of public benefit.

Team Review

The final month will be used to circulate responses to the questions so that team members can see how the parts fit together and critique, question, and strengthen the responses of others.

Perhaps the most important part of this review will be making sure that the different points of view are represented fairly. We have used a similar approach to other projects and found that this type of team work adds a great deal of value to the work.

Cost and Timing

We have estimated the cost to be \$45,140 to complete the research and analysis and prepare the report. This includes labor as well as overhead, but it does not include printing multiple copies of the report.

Although we don't know exactly what the task force will need from the team in addition to the report, this will leave \$4860 to cover meetings with the task force to present the report and aid in their deliberations. This amount would cover the time and expenses of two team members attending 3 all-day meetings.

We are aware that the timing is tight and we would like to begin by July 15 in order to complete the report by October 1.

We are happy to supply more information or answer any questions about the proposal.

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RECENT WORK EXPERIENCE

- **Founder and Director of University of Vermont Rubenstein School's Green Forestry Education Initiative. 2005 – present.** This program defines and demonstrates a new niche for forestry and forest conservation education by integrating sustainable design, land ethics, and real-world learning in community-based forest conservation.
- **Founder and Director of Vermont Family Forests Foundation.** 1995 – present. A local, green certified, not-for-profit family forest conservation organization dedicated to conserving the health of the forest and, when appropriate, promoting the careful cultivation of local family forests for community benefits.
- **Addison County Forester,** Vermont Forests, Parks and Recreation Department, Middlebury, Vermont. 1990 - 2005. Administer the Use Value Assessment Program. Provide technical assistance on sustainable forestry to private forest land owners and consulting foresters.
- **Staff Forester,** Forest Resource Advisory Council, Work Group on Sustainability. 1995 - 1997. Provide technical assistance on sustainable forestry, facilitation, and report writing.

RECENT RELATED EXPERIENCE

- **Co-founder and President, Board of Directors, The Watershed Center.** A non-profit organization located in Bristol and “dedicated to environmental education; protecting our land, water and wildlife; and forging closer ties between residents of the region and their natural heritage.”
- **Bristol Tree Warden,** Bristol, Vermont. 1992 - 1999. Developed tree planting and maintenance plan and conducted urban forest inventory, planting, maintenance, and educational programs.
- **Owner and Operator of the Brynn Family Farm,** Bristol, Vermont. 1982 - present. Small producer of Christmas trees, pure Vermont maple syrup, and timber products.

EDUCATION AND MEMBERSHIP

- **Master of Science Specializing in Natural Resource Planning,** University of Vermont, Burlington, Vermont, May 1991.
- **Bachelor of Science in Forest Management,** University of Vermont, Burlington, Vermont, May 1976.
- **Member of Forest Stewards Guild.**

HONORS

- **CFM Forester of the Year.** 1999. Awarded Cooperative Forest Management (CFM) forester of the year in the twenty northeastern states for being: an “outstanding example of the finest traditions of the CFM program; committed to service of the woodland owners in his county; and an exemplary innovative thinker, applying new concepts in forestry for today’s landowner.”
- **Vermont Coverts Award.** 1998. Awarded for “exceptional contributions to promoting sound forest management.”

Glenn F. Rogers
University of Vermont Extension Professor

POST DEGREE COURSEWORK, University of Vermont, 1991-95, 17 credits
MASTER OF SCIENCE, University of Vermont, 1975
BACHELOR OF SCIENCE, University of Vermont, 1973

Employment

University of Vermont

- **Farm Business Management Specialist, 1982- present**

Duties include: Teaching Agricultural Business Management Classes Teaching “NxLevel-Tilling the Soil of Opportunity”. Developing, revising financial budgets, spreadsheets, and educating agricultural enterprises/producers and banks on financially viable alternatives, use of computerized programs. Teaching UVM Extension Basic and Advanced Income Tax School for tax practitioners. Implement the UVM Extension Energy Education program, Vermont Dairy Farm of the Year program.

Vermont Technical College

- **Adjunct Faculty**, Farm Management course, 1998-99

U. S. Senator Patrick Leahy

- **Legislative Assistant**, 1990 Farm Bill

Vermont Air National Guard 1971 – 1992 (retired)

University of NH Cooperative Extension 1975 – 1982

Peer Reviewed Papers

- *Agricultural Plastic Recycling Project, Survey Results*, C. Negra, G. F. Rogers, National Plastics Association, Atlantic City NJ, 1996
- *New England Extension Consortium*, G. Rogers, NACAA Proceedings, 1992
- *Getting Started with Dairy Goats manual – Financial Management* chapter J. LeRoux, G. Rogers – under peer review 2006
- *Vermont Commercial Dairy Goat Financial Management – All the numbers* J. LeRoux, G. Rogers - (Currently being peer reviewed and field tested) 2006

Selected National and Vermont Presentations

- “*The Role of NACAA, the Extension Agent, the Outstanding Young Farmer program and the Young Farmer*” – National OYF program – Moline, Ill., 2006
- *NACAA - Update on NACAA Donors / Sponsors*, Orlando, Fla., 2004
- *NACAA - Update on Professional Development programs*, Green Bay, Wisconsin 2003
- National Association of Farm Broadcasters, Kansas City, MO, 2003

- *“Future of Extension and its Professional Associations”*, NEAFCS, Nashville TN, 2004
- *“What does it Really Cost to Produce that Maple Syrup”*, VT Maple Schools 2007
- *“UVM Extension Energy Program”* UVM Extension Showcase of Accomplishments - Vermont Legislature, Montpelier, Vt. 2006
- Numerous testimonies before Vermont House and Senate Ag Committees

Grants Awarded – while at UVM:

- \$2,231,419 via various Agricultural programs
- \$111,000 donation to UVM Extension 4-H program

Selected Publications

- *Profit Planners* Monthly column, **American Agriculturalist**, Readership 30,000. 1996-07 (reviewed by editorial staff)
- *Dairy Profitability Checklist*, 2002, 2006 – 4,000 distributed to Vermont Farmers
- *On-Farm Efficient Fuel Use - To Improve your Bottom Line*, Rogers, Bothfeld, 2006
- *Organic Dairy Farming – Is it Profitable*. Parsons, Rogers, Kauppila, 2005
- *What Does it Really Cost to Produce a Gallon of Maple Syrup*, G. Rogers, 2007
<http://www.uvm.edu/~uvmaple/Maple%20Syrup%20production%20cost%202-23-07.pdf>
- *Maple Sugaring Worksheets*, G. Rogers, 2007 (to be used with the above publication)
<http://www.uvm.edu/~uvmaple/?Page=onlinepublications.html>
- *Annual Dairy Cash Flow Program*, G. Rogers, 2003, revised 2006
Adopted - Vermont Agricultural Credit Corporation- agricultural loan portfolios, 2004-05
Utilized by Peoples Trust Co, - St. Albans, VT., UVM Extension Ag Viability Program, FSA & others
- *UVM Extension Energy Management*, www.uvm.edu/energy, G. Rogers, C. Yandow, E. Burnor, 2006
- *UVM Extension Income Tax School*, www.uvm.edu/taxschool, G. Rogers, 2004-06
- Energy Efficiency columns, 2005-06
 - *“Gaining Energy Efficiency with Farm Buildings”*, G. Rogers Oct. 2005
 - *“Tighten Up your House to Reduce Energy Bills”* L. Halvorsen, G. Rogers, 2006
 - *“Energy-Smart Ways to Save Money in the Kitchen”*, L. Halvorsen, G. Rogers, 2006
 - *“Saving Fuel Dollars – Saving Energy Costs”* , L. Halvorsen, G. Rogers, 2006
 - *“Homeowners, Businesses Qualify for Energy Tax Incentives”*, Halvorsen, Rogers

Professional Development

- National County Agricultural Agents Association, (NACAA)
 - Annual Meetings, 1975, 81, 1985-93, 95, 97, 99-06
 - National Leadership Seminar, Washington DC, 1986, 88-91
- Joint Council of Extension Professionals, (JCEP)
 - Public Issues / Leadership Development seminars, Washington, DC, 2003-06
 - Regional Leadership / Professional Development Seminars, 2002-2005
- National Outstanding Young Farmer Program – Moline, Ill. 2006
- National Ag Tax Practitioners Planning Seminar, St. Louis MO, Orlando Fl, 2001- 04, 2006

Professional Organizations

- Vermont Tax Practitioners Association 2007
- National Association of County Agricultural Agents (NACAA), 1975-present
 - Committee Vice Chair, & Chair 1999 – 2002
 - NACAA Vice President, President Elect, President, Past President 2002 – 06

Recognition – Leadership

- University President Reception 4.0 GPA, Graduate work, University of Vermont, 1995
- President, National Association of County Agricultural Agents, 3,500 members 2004 - 2005
- Resolution in Recognition of Glenn Rogers, UVM Extension, 2005 Dean Lantagne
- Treasurer – Joint Council of Extension Professionals – > 11,000 members, - 50 states 2006
- Leadership Recognition - Rural and Farm Family Voc. Rehab program – 2003
- National Ag Issues/Public Relations Program Chair, NACAA – 2001 - 2003
- Northeast Regional Director – NACAA, 1989 - 1991

Service

- Leadership Advisory Committee, NASULGC, (National Association of State Universities and Land Grant Colleges), 2006
- National Association of County Agricultural Agents – Board of Directors, 1987-91, 2002-06
- National Board of Directors, Journal of Extension, 2000-02
- UVM Extension Faculty Organization – President, July 1, 2006 - present
- Vermont Housing & Conservation Board Agricultural Advisory Board, 1998 - 2006

Brendan Weiner

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EDUCATION

Master of Science – Natural Resources, Ecological Planning Program May 2007

University of Vermont, Burlington, VT

- Masters Project – Demonstrating Sustainable Forest Management at the UVM Research Forest
- Relevant classes – small woodland management, GIS, restoration ecology, soil science, botany

Bachelor of Arts – Economics, English May 1998

Connecticut College, New London, CT

PROFESSIONAL EXPERIENCE

Forester

May 2007 – Present

Vermont Family Forests, Bristol, VT

- Conduct forest inventories and develop management plans in accordance with the Vermont Use Value Appraisal program and the Forest Stewardship Council Standards when appropriate
- Develop detailed landscape maps of natural and cultural resources using ArcGIS software
- Assist in the development and implementation of forest education and conservation programs

SmartLogging Program Associate

May 2007 – Present

Rainforest Alliance/SmartWood, Richmond, VT

- Research characteristics and attitudes of small private landowners and loggers in an effort to devise strategies for promoting good harvesting practices on small private forests
- Lead public review process of the SmartLogging Standard by developing a review survey and a global stakeholder contact list
- Ensure that the SmartLogging Standard is in compliance with the ISEAL Code of Good Practice for social and environmental standard setting organizations

Graduate Research Assistant

September 2005 – May 2007

Rubenstein School of Environment and Natural Resources, University of Vermont, Burlington, VT

- Inventoried and assessed the ecological, cultural and timber resources of a 14-acre stand at the University of Vermont's Jericho Research Forest
- Developed a *Vermont Family Forests* certified forest management plan
- Collaborated with architects, administrators, foresters, loggers and woodworkers to facilitate the process of using UVM wood in the new UVM student center

- Assisted UVM researchers, state foresters and local conservation groups to develop forest conservation workshops, such as the *Stand Dynamics Workshop* and the *Town Forest Health Check*
- Supported UVM students to develop and complete forest conservation and restoration projects
- Assisted in caretaking and logging activities

Consulting Ecologist – Graduate-level service-learning project January – May 2006
Hinesburg Conservation Commission, Hinesburg, VT

- With a team of graduate students, inventoried and assessed the vegetation, wildlife, natural communities, cultural history, and current uses of the 850-acre Hinesburg Town Forest
- Documented and presented findings and management considerations to the Hinesburg Conservation Commission and the County Forester that addressed ecological, economic and societal objectives
- Presented findings to Hinesburg community members in a series of evening presentations to encourage environmental awareness and appreciation of local resources
- Created detailed landscape maps using GPS units and ArcGIS software

Watershed Restoration Technician May – August 2005
Intermountain Aquatics, Driggs, ID

- Managed work crews responsible for re-vegetating a large area of floodplain terrace along the Snake River in Jackson, WY
- Designed and implemented an irrigation system for the 25-acre site

Ecosystem Restoration Technician May – August 2004
USDA Forest Service, South Lake Tahoe, CA

- Stabilized stream banks, improved trails and built wildlife-friendly fences to restore riparian areas and protect sensitive plant and fish habitat

Forestry Technician – Fuels/Fire Summers 2001, 2002
USDA Forest Service, South Lake Tahoe, CA

- Served as firefighter on a hand crew for wildland fires, prescribed burns and fuel reduction projects

OTHER EXPERIENCE

Professional Ski Patroller Winters 2002, 2003, 2004
Kirkwood Mountain Resort, Kirkwood, CA
Mt. Ruapehu, Tongariro National Park, New Zealand Summer 2003

Development Associate August 2000 – August 2001
DPK Consulting, San Francisco, CA

- Assisted Executive Director to manage international justice projects and wrote grants to secure funding from USAID and other development agencies

COMPUTER SKILLS

Advanced: ArcGIS 9.1; Microsoft Office Suite; NED forest inventory software; Internet research

Proficient: SPSS statistical software

OTHER SKILLS

- Strong GPS, map and compass skills; experienced backcountry traveler; search and rescue experience

DEBORAH BRIGHTON

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Education

Master of Science in Forestry, University of Vermont
Bachelor of Arts, Tufts University

Professional Experience

Analyst, 1987 to present

Fiscal analysis and research for citizens, non-profit organizations, and local, state or federal agencies. Work includes analysis of proposed and existing tax systems including various education finance proposals, analysis of the property tax implications of development and conservation proposals; analysis of community economic development options; forecasting; modeling; and comparison of alternative future scenarios.

TYPICAL PROJECTS

- For the Northern States Research Collaborative analyzed attitudes of landholders and barriers to participation in Vermont's Current Use Program.
- Consultant to the Vermont Legislature, 1993-present. Annually develop 5-year estimates of the cost of education, the local tax rates, and the state's obligation. Also analyze possible property tax reform proposals for the state of Vermont.
- For a coalition of environmental groups, analyzed the cost and incidence of possible pollution taxes, including a carbon tax in Vermont.
- For the Vermont League of Cities and Towns and the Vermont Natural Resources Council, developed a workbook for municipalities to analyze the relationship between land use and property taxes.
- For the Northeast Dairy Compact Commission, analyzed the costs and benefits of the Compact.
- For the U.S. Forest Service, developed a system for distributing payments to Vermont municipalities in lieu of property taxes on federal land.
- For the Northern Forest Lands Council, researched Current Use Taxation Programs and made recommendations to strengthen the programs in the four northeastern states.
- Researched and documented the relationship between open land, conservation, development and taxes in several states, including: Vermont, Maine, New Hampshire, Connecticut, South Carolina, Massachusetts, Rhode Island, and New York.
- For the Vermont Legislature and the Agency of Human Services, analyzed the relationship between wages, incomes, benefits, and incentives to work

RELATED EXPERIENCE

- Vermont Housing and Conservation Board, 1991-2002 (Chair 1997-2001).
- Current Use Coordinator, Division of Property Valuation and Review, 1979-1987. Administered the state's property taxation program for farm and forestland.
- Systems Analyst, Green Mountain National Forest, 1980-1986

Recent Publications

- “Land and Livelihoods in the Northern Forest.” 2003. In *Natural Assets: Democratizing Environmental Ownership*, edited by James K. Boyce and Barry G. Shelley. Washington: Island Press.
- “Holding the Forest: Redistributing Rights In Land To Further Both Conservation And Equity.” 2001. *Adirondack Journal of Environmental Studies* 8:15-18.

Martha J. Sullivan

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General: Native of Salisbury, VT
DOB: 08/08/39

Education: Middlebury (VT) High School 1956
University of Wyoming (Laramie) 1961

Work History: The Tax Team, Middlebury, VT 1985-present
Income tax preparation (individual and corporate)

Town of Salisbury, VT
E911 Coordinator (1998 - 2007)
Auditor (2004-2005)
Lister (1979-1987 and 1995-2003)

State of Vermont (Retired)
Dispatcher, Vermont State Police 1971-2005
Middlebury, Williston, Pittsford

Department of Commerce – Census Bureau
1990 census plus sporadically upon request
Numerous cold calls to interview occupants

Other: Recently reappointed to VLCT Public Safety Committee
Member Salisbury Planning Commission
Member Salisbury Historical Society
Member Vermont 251 Club