

Farm and Forest Land Classification

Farm Land

If you wish to have your land classified as farm land, you must contact the Assessor's office for an application and directions for completing the application. The filing period for this program is between September 1st and October 31st. Annual application and renewal for 490 farm land classification is not required unless there is a change in use or ownership.

When considering your application for farm land the Assessor shall take into account, among other things the following criteria:

- the total acreage,
- the portion of land in actual use for farming or agricultural operations,
- the productivity of the land,
- the gross income derived from the land,
- the nature and value of equipment used in connection with the farm
- the extent to which tracts comprising the land are contiguous.

Forest Land

If you wish to have your land classified as forest land, you must make application to the Division of Forestry of the Department of Environmental Protection. An application and directions for completing the application can be obtained from the Assessor's office. The filing period for this program is between September 1st and October 31st. Annual application and renewal for 490 forest land classification is not required unless there is a change in use or ownership.

The General Statutes defines forest land as "any tract or tracts of land aggregating twenty five acres or more in area bearing tree growth in such quantity and so spaced as to constitute in the opinion of the State Forester a forest area and maintained in the option of the State Forester in a state of proper forest condition and such land consists of (1) one tract of land of twenty five or more contiguous acres, which acres may be in one or contiguous municipalities, (2) two or more tracts of land aggregating twenty five acres or more in which no single component tract shall consist of less than ten acres or (3) any tract of land which is contiguous to a tract owned by the same owner which has been designated as forest land by the State Forester.

Recommended values for designated farm and forest land

The Secretary of the Office of Policy and Management is required to develop schedules of use values for farm and forest land. New values are developed every five years.



APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FOREST LAND

Declaration of policy: it is hereby declared that it is in the public interest to encourage the preservation of farm land, forest land and open space land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state's natural resources and to provide for the welfare and happiness of the inhabitants of the state [and] that it is in the public interest to prevent the forced conversion of farm land, forest land and open space land to more intensive uses as the result of economic pressures caused by the assessment thereof for the purposes of property taxation at values incompatible with their preservation as such farm land, forest land and open space land.

PLEASE PRINT. COMPLETE ALL SECTIONS. SEE REVERSE SIDE OF THIS FORM. ATTACH ANY ADDITIONAL PAGES.

- NEW APPLICATION (ATTACH THE CERTIFIED FORESTER'S REPORT)
- UPDATE APPLICATION (EXCEPTED TRANSFERS ONLY) (ATTACH CERTIFIED FORESTER'S REPORT DATED WITHIN 10 YEARS OF THIS TRANSFER)
- ACREAGE CHANGE (ATTACH EXPLANATION)
- USE CHANGE (ATTACH EXPLANATION)

NAME OF ALL OWNERS				MAILING ADDRESS			
CONTACT PERSON'S NAME		CONTACT PERSON'S TELEPHONE NUMBER		CONTACT PERSON'S E-MAIL ADDRESS			
CERTIFIED FORESTER'S NAME		CERTIFIED FORESTER'S ADDRESS		CERTIFICATE NUMBER		EXPIRES	DATE OF REPORT
STREET ADDRESS		MAP	BLOCK	LOT	TOTAL ACREAGE	CONFORMING FOREST ACRES <small>FROM FORESTER'S REPORT</small>	ASSESSOR'S USE VALUE PER ACRE

Check here if the same owner(s) above have existing classified forest land in other Municipalities. List here:
OWNER'S AFFIDAVIT (ALL OWNERS MUST SIGN)

I DO HEREBY DECLARE under the penalty of false statement that the statements made herein by me are true according to the best of my knowledge and belief, and that I have received and reviewed § 12-504a through §12-504e, inclusive of the Connecticut General Statutes concerning a potential tax liability upon a change of ownership or use of this property.

OWNER'S SIGNATURE DATE SIGNED _____ DATE SIGNED _____ DATE SIGNED

ASSESSOR'S VERIFICATION SECTION

ACQUISITION DATE	DATE RECORDED	VOLUME/PAGE	MAP/BLOCK/LOT	TOTAL ACREAGE	TOTAL ACREAGE CLASSIFIED

APPLICATION APPROVED: YES NO; REASON: _____

ASSESSOR

DATE



APPLICANT FILING INFORMATION: APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FOREST LAND

An application for forest land classification must be filed on this form, as prescribed by the assessor and approved by the Commissioner of the Department of Energy & Environmental Protection, pursuant to §12-107d(f) of the Connecticut General Statutes, as amended.

The property owner must complete this form and file it with the assessor of the town where the forest land is situated. *If there is more than one owner, each must sign the application.*

This application must be filed between September 1st and October 31st, except in a year in which a revaluation of all real property is effective in the town, in which case the filing deadline is December 30th.

On and after July 1, 2004, assessors can grant classification only with respect to forest land for which a Certified Forester has issued a report determining that your land conforms to the standards of forest stocking, distribution and condition established by the State Forester. Assessors cannot grant classification with respect to land that has not been examined by a Certified Forester and listed in the Certified Forester's Report as meeting these qualifications.

The date of the Certified Forester's Report must be no later than October first of the year the classification is requested from the assessor.

A Certified Forester can charge you a fee to examine your land and determine if it conforms to the standards established by the State Forester. The fee cannot be contingent upon or otherwise influenced by the qualification of the land as forest land for property tax classification purposes.

Assessors do not maintain a listing of Certified Foresters, but you can obtain one by calling the Department of Energy & Environmental Protection at (860) 424-3630, or by accessing the Department's website at www.ct.gov/deep/forestry and entering "Certified Forester" in the search box or key www.ct.gov/deep/forestpractitionerdirectory. The notation "490" next to a Certified Forester's name indicates that he or she is qualified to examine land for forest land classification purposes. Failure to file in the proper manner and form shall be considered a waiver of the right to such classification under §12-107d(h) of the Connecticut General Statutes, as amended.

You are responsible for contacting the assessor to update your application if there is a change in use, acreage or ownership of this land after the assessor approves its classification.

Any person who acquires title as a result of an excepted transfer shall notify the assessor and shall submit a Certified Forester's Report, if such Report has not been submitted within ten years prior to the date of the change of ownership.

If there is a change of use or a sale or transfer of the classified land, the classification ceases (pursuant to §12-504h of the Connecticut General Statutes) and you may be liable for an additional conveyance tax. Please review the attached copies of the statutes concerning the imposition of this tax (§12-504a through §12-504e, inclusive, of the Connecticut General Statutes).

Please be advised that the assessor may require information in addition to that contained in this application in order to make a determination regarding classification.

Section §12-107b of the Connecticut General Statutes. Definitions. When used in sections §12-107a to §12-107e, inclusive:

(2) The term "forest land" means any tract or tracts of land aggregating twenty-five acres or more in area bearing tree growth that conforms to the forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of section §12-107d, as amended, and consisting of (A) one tract of land of twenty-five or more contiguous acres, which acres may be in contiguous municipalities, (B) two or more tracts of land aggregating twenty-five acres or more in which no single component tract shall consist of less than ten acres, or (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section.

INSTRUCTIONS FOR THE ASSESSOR:

Forward a completed copy of this application and a copy of the property record card (a.k.a., field card) to the applicant.



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT
Intergovernmental Policy and Planning Division

2020 RECOMMENDED LAND USE VALUES Effective October 1, 2020

CATEGORY	STATE-WIDE	RIVER VALLEY
Tillable A	\$1,880	\$2,530
Tillable B	\$1,280	\$1,810
Tillable C	\$1,110	\$1,690
Tillable D	\$850	\$1,170
Orchard E	\$990	\$990
Pasture F	\$280	\$280
Swamp, Ledge Scrub G	\$40	\$40
Woodland/Forest Land	\$390	\$390

	River Valley Municipalities	
Bloomfield	Glastonbury	South Windsor
Cromwell	Granby	Suffield
East Granby	Manchester	Vernon
East Hartford	Portland	West Hartford
East Windsor	Rocky Hill	Wethersfield
Ellington	Simsbury	Windsor
Enfield	Somers	Windsor Locks

CONNECTICUT LAND CLASSIFICATIONS

Land Class Number	Land Class Type	Land Description	Soils and Limitations
1	Tillable A	Excellent. Shade tobacco, ball and burlap nursery, crop land.	Light, well drained, sandy loams, typically flat or level, no stones.
2	Tillable B	Very Good. Binder tobacco, vegetables, potatoes, crop land.	Light, well drained, sandy loams, typically level to slightly rolling, may have stones.
3	Tillable C	Very Good to Good. Quite level. Corn silage, hay, vegetables, potatoes, crop land.	Moderate heavier soils, level to rolling, may have stones.
4	Tillable D	Good to Fair. Moderate to considerable slope. Hay, corn silage, rotation pasture, crop land.	Heavier soils, may be sloped and hilly, stones and seasonal wetness may be limiting factors. Christmas trees.
5	Orchard	Fruit Orchard. Well-maintained trees for the purpose of bearing fruit.	May include grapes and berries.
6	Pasture	Permanent Pasture, not tilled, grazing for livestock and horses.	May be heavier soils that are too wet or stony to till for crops, may be wooded area. Christmas trees.
7	Swamp, Ledge, Scrub Lands	Wasteland. Wetlands, ledge outcroppings.	Non-farmable areas that also make up the farm unit.
8	Woodland, Forest	Woodland associated with the farm unit	Non-farmable areas that also make up the farm unit.

CONNECTICUT GENERAL STATUTES – PA 490 Payment of Tax

Sec. 12-504a. Conveyance tax on sale or transfer of land classified as farm, forest, open space or maritime heritage land. (a) If at any time there is a change of ownership for any property that is classified as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, a new application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or 12-107g, provided such change of ownership is not an excepted transfer pursuant to section 12-504c.

(b) Any land which has been classified by the record owner thereof as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, if sold or transferred by him within a period of ten years from the time he first caused such land to be so classified, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year following the date of such classification; (2) nine per cent if sold within the second year following the date of such classification; (3) eight per cent if sold within the third year following the date of such classification; (4) seven per cent if sold within the fourth year following the date of such classification; (5) six per cent if sold within the fifth year following the date of such classification; (6) five per cent if sold within the sixth year following the date of such classification; (7) four per cent if sold within the seventh year following the date of such classification; (8) three per cent if sold within the eighth year following the date of such classification; (9) two per cent if sold within the ninth year following the date of such classification; and (10) one per cent if sold within the tenth year following the date of such classification. No conveyance tax shall be imposed on such record owner by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year after the date of such classification by the record owner or person acquiring title to such land or causing such land to be so classified.

(c) Any land which has been classified by the record owner thereof as farm land pursuant to section 12-107c or as forest land pursuant to section 12-107d, if sold or transferred by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year of ownership by such record owner; (2) nine per cent if sold within the second year of ownership by such record owner; (3) eight per cent if sold within the third year of ownership by such record owner; (4) seven per cent if sold within the fourth year of ownership by such record owner; (5) six per cent if sold within the fifth year of ownership by such record owner; (6) five per cent if sold within the sixth year of ownership by such record owner; (7) four per cent if sold within the seventh year of ownership by such record owner; (8) three per cent if sold within the eighth year of ownership by such record owner; (9) two per cent if sold within the ninth year of ownership by such record owner; and (10) one per cent if sold within the tenth year of ownership by such record owner. No conveyance tax shall be imposed by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year of ownership by the record owner or person acquiring title to such land or causing such land to be so classified.

Sec. 12-504b. Payment of tax; land declassified; assessment change. Said conveyance tax shall be due and payable by the particular grantor who caused such classification to be made to the town clerk of the town in which the property is entered upon the tax list at the time of the recording of his deed or other instrument of conveyance. Such conveyance tax and the revenues produced thereby shall become part of the general revenue of such municipality. No deed or other instrument of conveyance which is subject to tax under

sections 12-504a to 12-504f, inclusive, shall be recorded by any town clerk unless the tax imposed by said sections has been paid. Upon the recording of such deed and the payment of the required conveyance tax such land shall be automatically declassified and the assessor shall forthwith record with the town clerk a certificate setting forth that such land has been declassified. Thereafter, such land shall be assessed at its fair market value as determined by the assessor under the provisions of section 12-63 for all other property, until such time as a record owner may reclassify such land.

Sec. 12-504c. Excepted transfers. Change of ownership requirements. (a) The provisions of section 12-504a shall not be applicable to the following: (1) Transfers of land resulting from eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof; (4) strawman deeds and deeds that correct, modify, supplement or confirm a deed previously recorded; (5) deeds between spouses and parent and child when no consideration is received, except that a subsequent nonexempt transfer by the grantee in such cases shall be subject to the provisions of said section 12-504a as it would be if the grantor were making such nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds made pursuant to a merger of a corporation; (10) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the capital stock of such subsidiary; (11) property transferred as a result of death when no consideration is received and in such transfer the date of acquisition or classification of the land for purposes of sections 12-504a to 12-504f, inclusive, or section 12-107g, whichever is earlier, shall be the date of acquisition or classification by the decedent; (12) deeds to any corporation, trust or other entity, of land to be held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, provided such corporation, trust or other entity has received a determination from the Internal Revenue Service that contributions to it are deductible under applicable sections of the Internal Revenue Code; (13) land subject to a covenant specifically set forth in the deed transferring title to such land, which covenant is enforceable by the town in which such land is located, to refrain from selling, transferring or developing such land in a manner inconsistent with its classification as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, for a period of not less than eight years from the date of transfer, if such covenant is violated the conveyance tax set forth in this chapter shall be applicable at the rate multiplied by the market value as determined by the assessor which would have been applicable at the date the deed containing the covenant was delivered and, in addition, the town or any taxpayer therein may commence an action to enforce such covenant; (14) land the development rights to which have been sold to the state under chapter 422a; and (15) deeds to or from any limited liability company when the grantors or grantees are the same individuals as the principals or members of the limited liability company. If action is taken under subdivision (13) of this subsection by a taxpayer, such action shall commence prior to the ninth year following the date of the deed containing such covenant and the town shall be served as a necessary party.

(b) Any person who obtains title to land as a result of a change of ownership enumerated in subsection (a) of this section shall provide notice of such change of ownership to the assessor by completing a form prescribed by (1) the Commissioner of Agriculture if such land is classified as farm land pursuant to section 12-107c or open space land pursuant to section 12-107e; (2) the State Forester if such land is classified as forest land pursuant to section 12-107d; or (3) the Secretary of the Office of Policy and Management if such land is classified as maritime heritage land pursuant to section 12-107g. In addition to the notice required under this subsection, any person who obtains title to land classified as forest land shall submit a report issued by a certified forester in accordance with section 12-107d if such a report has not been submitted within ten years prior to the date of the change of ownership.

(c) For any change of ownership enumerated in subsection (a) of this section except subdivision (7), the ten-year period provided under section 12-504a shall not be affected by the date of such change of ownership and shall be measured as follows: (1) For land classified as farm land pursuant to section 12-107c or forest land pursuant to section 12-107d, such period shall be measured from the date on which such land was classified as farm land or forest land or the date on which the transferor acquired title to such farm land or forest land, whichever is earlier; and (2) for land classified as open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, such period shall be measured from the date on which such land was classified as open space land or maritime heritage land.

Sec. 12-504d. Appeals. Any person aggrieved by the imposition of a tax under the provisions of sections 12-504a to 12-504f, inclusive, may appeal therefrom as provided in sections 12-111, 12-112 and 12-118. If the time for appealing to the board of assessment appeals has passed, the taxpayer may appeal at the next regularly scheduled meeting.

Sec. 12-504e. Conveyance tax applicable on change of use or classification of land. Any land which has been classified by the owner as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, if changed by him, within a period of ten years of his acquisition of title, to use other than farm land, forest land, open space land or maritime heritage land, shall be subject to said conveyance tax as if there had been an actual conveyance by him, as provided in sections 12-504a and 12-504b, at the time he makes such change in use. For the purposes of this section: (1) The value of any such property shall be the fair market value thereof as determined by the assessor in conjunction with the most recent revaluation, and (2) the date used for purposes of determining such tax shall be the date on which the use of such property is changed, or the date on which the assessor becomes aware of a change in use of such property, whichever occurs first.