



# TOWN OF EAST WINDSOR

## ASSESSOR'S OFFICE

### Public Act 490 (PA 490) Classification – Grand List of October 1<sup>st</sup>

Dear Property Owner(s):

Pursuant to Connecticut General Statutes, please be advised that if you wish to apply for Farm Land classification you must file the PA 490 Application. The PA 490 Application (**both sides**) must be completed in full and returned to this office by **December 30<sup>th</sup>** to qualify.

The Farm Land Classification is personal to the particular owner who requests and receives such classification and shall not run with the land.

**If the Farm Land Classification has been granted and one of the following changes occur you must file a new application. They are: Change of Ownership/Change of Acreage or Change of Use**

Tillable land is used for harvesting crops of any kind such as hay, tobacco, or vegetables. Pasture land is fenced and used for grazing animals. Keep in mind that simply cutting fields (brush hogging or hog mowing) does not constitute farming, nor does any agricultural endeavor that has not yet produced a viable crop. Also to be considered is the gross income derived from the land, nature and value of equipment used in connection with the farm operation, and the extent to which tracts, comprising the land, are contiguous.

Relative to the property listed above, please also provide the following:

- IRS Schedule F for year Prior to Current Grand List;
- Copy of licenses and permits issued by the Department of Agriculture; and
- Declaration of Personal Property for year Prior to Current Grand List showing all farming equipment used for the farming business.

An on-site inspection of the property listed above may be required in order to determine the extent to which the land is actually used for commercial farming. Please see the Statutes relating to farm land classification (Connecticut General Statutes §12-107a through 12-107e) enclosed herewith.

If you have any questions, please do not hesitate to contact this office.

Sincerely,

Helen M Totz, CCMA II  
Assessor

## 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 1<sup>st</sup> and October 31<sup>st</sup>. 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 1<sup>st</sup> and October 31<sup>st</sup>. 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.

## Connecticut General Statutes

### Sec. 12-107a - Declaration of policy

It is hereby declared (a) 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, (b) 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 purposes of property taxation at values incompatible with the preservation as such farm land, forest land and open space land, and (c) that the necessity in the public interest of the enactment of the provisions of sections 7-131c and 12-107b to 12-107e, inclusive, is a matter of legislative determination.

### Sec. 12-107b - Definitions

When used in sections 7-131c and 12-107a to 12-107e, inclusive:

- (a) The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit;
- (b) The term "forest land" means 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 opinion 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 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, provided land designated by the State Forester as forest land in accordance with section 12-107d prior to July 1, 1976, shall not be subject to the provisions of subdivisions (1) to (3), inclusive, of this subsection;
- (c) The term "open space land" means any area of land, including forest land, land designated as wetland under section 22a-30 and not excluding farm land, the preservation or restriction of the use of which would (1) maintain and enhance the conservation of natural or scenic resources, (2) protect natural streams or water supply, (3) promote conservation of soils, wetlands, beaches or tidal marshes, (4) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces, (5) enhance public recreation opportunities, (6) preserve historic sites or (7) promote orderly urban or suburban development;
- (d) The word "municipality" means any town, consolidated town and city, or consolidated town and borough;
- (e) The term "planning commission" means a planning commission created pursuant to section 8-19;
- (f) The term "plan of conservation and development" means a plan of development, including any amendment thereto, prepared or adopted pursuant to section 8-23.

### Sec. 12-107c - Classification of land as farm land

- (a) An owner of land may apply for its classification as farm land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before nor later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62, as amended, becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether such land is farm land and, if he determines that it is farm land, he shall classify and include it as such on the grand list. In determining whether such land is farm land, such assessor shall take into account, among other things, the acreage of such land, the portion thereof in actual use for farming or agricultural operations, the productivity of such land, the gross income derived therefrom, the nature and value of the equipment used in connection therewith, and the extent to which the tracts comprising such land are contiguous.
- (b) An application for classification of land as farm land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive, as amended, and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification.
- (c) Failure to file an application for classification of land as farm land within the time limit prescribed in subsection (a) and in the manner and form prescribed in subsection (b) shall be considered a waiver of the right to such classification on such assessment list.
- (d) Any person aggrieved by the denial of any application for the classification of land as farm land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

### Sec. 12-107d - Classification of land as forest land

- (a) An owner of land may file a written application with the State Forester for its designation by the State Forester as forest land. When such application has been made, the State Forester shall examine such application and, if he determines that it is forest

land, he shall issue a triplicate certificate designating it as such, and file one copy of such certificate in his office, furnish one to the owner of the land and file one in the office of the assessor of the municipality in which the land is located.

(b) When the State Forester finds that it is no longer forest land, he shall issue a triplicate certificate canceling his designation of such land as forest land, and file one copy of such certificate in his office, furnish one to the owner of the land and file one in the office of such assessor.

(c) An owner of land designated as forest land by the State Forester may apply for its classification as forest land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before nor later than thirty days after the assessment date and, if the State Forester has not cancelled his designation of such land as forest land as of a date at or prior to the assessment date such assessor shall classify such land as forest land and include it as such on the grand list, provided in a year in which a revaluation of all real property in accordance with section 12-62, as amended, becomes effective such application may be filed not later than ninety days after such assessment date in such year.

(d) An application to the State Forester for designation of land as forest land shall be made upon a form prescribed by the State Forester and approved by the Commissioner of Environmental Protection and shall set forth a description of the land and such other information as the State Forester may require to aid him in determining whether such land qualifies for such designation. An application to an assessor for classification of land as forest land shall be made upon a form prescribed by such assessor and approved by the Commissioner of Environmental Protection and shall set forth a description of the land and the date of the issuance by the State Forester of his certificate designating it as forest land and a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive, as amended.

(e) Failure to file an application for classification of land as forest land within the time limit prescribed in subsection (c) and in the manner and form prescribed in subsection (d) shall be considered a waiver of the right to such classification on such assessment list.

(f) The municipality within which land designated as forest land by the State Forester is situated or the owner of land which the State Forester has refused to designate as such may appeal from the decision of the State Forester to the superior court for the judicial district within which such municipality is situated. Such appeal shall be taken within thirty days after the issuance of the certificate designating such land as forest land or the refusal to issue such certificate, as the case may be, and shall be brought by petition in writing with proper citation signed by competent authority to the adverse party at least twelve days before the return day. The Superior Court shall have the same powers with respect to such appeals as are provided in the general statutes with respect to appeals from board of assessment appeals.

(g) An owner of land aggrieved by the denial of any application to the assessor of a municipality for classification of land as forest land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

#### **Sec. 12-107e - Classification of land as open space land**

(a) The planning commission of any municipality in preparing a plan of development for such municipality may designate upon such plan areas which it recommends for preservation as areas of open space land, provided such designation is approved by the majority vote of the legislative body of such municipality. Land included in any area so designated upon such plan as finally adopted may be classified as open space land for purposes of property taxation or payments in lieu thereof if there has been no change in the use of such area which has adversely affected its essential character as an area of open space land between the date of the adoption of such plan and the date of such classification.

(b) An owner of land included in any area designated as open space land upon any plan as finally adopted may apply for its classification as open space land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before nor later than thirty days after the assessment date provided in a year in which a revaluation of all real property in accordance with section 12-62, as amended, becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether there has been any change in the area designated as an area of open space land upon the plan of development which adversely affects its essential character as an area of open space land and, if he determines that there has been no such change, he shall classify such land as open space land and include it as such on the grand list. An application for classification of land as open space land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of section 12-504a to 12-504e, as amended, inclusive, and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification.

(c) Failure to file an application for classification of land as open space land within the time limit prescribed in subsection (b) and in the manner and form prescribed in subsection (b) shall be considered a waiver of the right to such classification on such assessment list.

(d) Any person aggrieved by the denial by an assessor of any application for the classification of land as open space land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.