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## **TOWN OF EAST WINDSOR**

### **ORDINANCE CONCERNING THE CLASSIFICATION OF LAND AS OPEN SPACE UNDER SECTION 12-107e OF THE CONNECTICUT GENERAL STATUTES**

Ordinance # 2021- 02

The following ordinance was adopted at a Special Town Meeting duly warned and held on  
August 19, 2021.

#### **I. Purpose and Intent:**

- A. It is hereby declared that it is in the public interest to encourage the preservation of open space land in the Town of East Windsor, to conserve the Town's natural resources, and to provide for the welfare and happiness of the residents of the Town of East Windsor. It is hereby further determined that it is in the public interest to prevent the forced conversion of open space land in the Town of East Windsor to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such open space land.
- B. The purpose of this Ordinance is to establish the criteria and process by which certain lands in the Town of East Windsor may be classified as “open space” for the purposes of property taxation (“Open Space Classification”), in accordance with Section 12-107e of the Connecticut General Statutes.

#### **II. Definitions:** For purposes of this Ordinance, certain terms and words are defined as follows. Unless the context clearly requires otherwise, all words, terms, and phrases used herein but not otherwise defined shall have the meaning respectively ascribed to them in Section 12-107b of the Connecticut General Statutes, as amended.

“Application” means that certain form M-30, entitled, “Application to the Assessor for Classification of Land as Open Space Land,” prescribed by the Commissioner of the Department of Agriculture, and available at the Assessor’s office, located at 11 Rye Street, Broad Brook, CT 06016.

“Assessor” means the Assessor for the Town of East Windsor.

“Plan of Conservation and Development” means the Town of East Windsor’s plan of conservation and development, including any amendment thereto, prepared or adopted pursuant to Section 8-23 of the Connecticut General Statutes.

“Town” means the Town of East Windsor.

“Undeveloped Land” means land without buildings, roads, driveways or other permanent structures or active mineral extraction activities.

- III. **Classification of Land as Open Space Lands:** The Planning and Zoning Commission of the Town of East Windsor, in preparing the Plan of Conservation and Development for the Town, may designate in such plan areas which it recommends for preservation as open space lands. Land included in any area so designated upon such plan, as adopted, may be classified as “open space land” for the purposes of property taxation if there has been no change in the use of such area which has adversely affected its essential character as an open space land between the date of the adoption of such plan and the date of such classification.
- IV. **Qualification Criteria:** For the purpose of open space land value assessment, and pursuant to the provisions of Section 12-107e of the Connecticut General Statutes, as amended, all land located in the R-1, R-2, R-3, A-1, or A-2 zones of the Town of East Windsor may be eligible for Open Space Classification. Upon Application by the property owner(s), parcels which qualify for Open Space Classification may be classified as such by the Assessor subject to the following provisions:
- A. The designated open space shall be any site or area of Undeveloped Land equal to or in excess of four (4) acres and may include any Undeveloped Land designated as “open space” on an approved subdivision map.
  - B. When determining the total acreage of Undeveloped Land for purposes of Subsection IV, A, above, the Assessor will not include the minimal special requirements, or lot size required by the respective zone in such calculation.
  - C. Contiguous parcels within a zone having the same title owner may be aggregated for the purpose of determining the area of Undeveloped Land which is eligible for Open Space Classification. Parcels which are intersected by a town or state road are considered contiguous parcels of land for purposes of Open Space Classification.
  - D. Effective on the date of approval as a subdivision or re-subdivision, any land which had been designated as open space by the Assessor shall be removed from such designation, and a conveyance tax paid, if required under Section 12-504a of the Connecticut General Statutes.
- V. **Application Procedure:** The following procedure shall be followed in filing the Application for Open Space Classification to the Assessor.
- A. Written Application: Applications for Open Space Classification shall be made in writing, and in the manner and on the forms prescribed by the Town. Applications shall be submitted to the Assessor’s Office, located at 11 Rye Street, Broad Brook, CT 06016.
  - B. Application Form: Applications for Open Space Classification shall be made on that certain form M-30, entitled “Application to the Assessor for Classification of Land as Open Space Land,” as amended, prescribed by the Commissioner of the

Department of Agriculture. This form is available from the Assessor's Office, located at 11 Rye Street, Broad Brook, CT 06016.

- C. Information Requested: Applications must be signed and dated by the respective property owner(s). All required sections of the Application shall be completed in full and must include the following information:
1. Description of the land, including Assessor's Map and Lot number;
  2. A general description of the present land use of the property;
  3. A statement of the potential tax liability for the land under the provisions of Sections 12-504a to 12-504e, inclusive, of the Connecticut General Statutes, as amended; and
  4. Such other information as may be required by the Assessor to determine the eligibility of the land with respect to Open Space Classification.
- D. Application Deadlines: Applications for Open Space Classification are accepted from September 1st to October 31<sup>st</sup> each year. By state law, filing deadlines during a revaluation year are extended through December 30th. Applications that are not filed within the prescribed timeframe or are deemed incomplete by the Assessor will not be accepted for Open Space Classification.
- E. Determination and Classification: Annually, 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 Conservation and Development which adversely affects its essential character as an area of open space land and, if the Assessor determines that there has been no such change, the Assessor shall classify such land as open space land and include it as such on the Town's assessment grand list.
- F. Valuation: Any land that receives Open Space Classification shall have an assessed value set at twenty-five percent (25%) of the excess acreage value set at the time of revaluation.
- G. Failure to Submit Application: Failure to file an Application for Open Space Classification within the time limits prescribed in Subsection V, D and in the manner and form prescribed in Subsection V, B shall be considered a waiver of the right to such classification on the Town's assessment list.
- VI. **Appeals**: Any person aggrieved by the Assessor's denial of an Application for Open Space Classification shall have the same rights and remedies for appeal and relief as are provided in the Connecticut General Statutes for taxpayers claiming to be aggrieved by the doings of Assessors or Boards of Tax Review.

Said ordinance shall become effective fifteen (15) days from publication thereof.  
(9/10/2021)

Ord. 21-02  
Journal Inquirer  
August 26, 2021

Attest:  
Amy R. Lam, CCTC  
Town Clerk of East Windsor