

New or Revised Applications for Farmland, Forest, and Open Space Designations

Under Connecticut Public Act 490, applications for farmland, forest, and open space designations must be submitted to the assessor between September 1 and October 31. Lands with these designations are assessed at their “use value” rather than their “fair market” or highest and best use value for purposes of local property taxation. For basic facts about this program, see <http://www.ct.gov/doag/cwp/view.asp?a=1366&q=259834>.

Landowners making an application for PA 490 Farmland classification should understand that, *unlike* the forest or open space classifications; farmland designation depends on criteria established by the local assessor. CGS Section 12-107(c) charges the local assessor with determining what may or may not qualify for such designation in accordance with state statutes and the intent of the act:

In determining whether such land is farmland, 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.ⁱ

If you wish to submit an application to have land newly classified, or reclassified, as farmland, please contact Assessor Terry Dinnean before making your application.

A complete application consists of the State of Connecticut Form M-29: “Application to the Assessor for Classification of Land as Farm Land.” The complete application must include all of the following:

- 1) A map or maps prepared or approved by a registered professional engineer or surveyor, showing the topographical features of the land, the utilities, and the site layout.
- 2) A description, by metes and bounds or courses and distances, of the land to which such application relates.
- 3) A complete and comprehensive statement describing the proposed use and all improvements relating thereto, including
 - (a) The topographical features of the land, including grades, elevations, wetlands, and watercourses, drainage and other natural characteristics. Although woodland and wasteland could easily be considered as non-productive to the farm operation, a reasonable amount of wetlands, hedgerows, outcrops, stony pastures, and woodlands may be included as part of the landholding.
 - (b) The location on the land of all existing or contemplated buildings, roadways, driveways, sidewalks, parking facilities, paddocks, fencing, trails and any recreational areas, and other constructional features.

ⁱ Connecticut's Land Use Value Assessment Law PUBLIC ACT 490 A Practical Guide and Overview for Landowners, Assessors and Government Officials. A Publication of Connecticut Farm Bureau Association, Inc.