

The term "farm land" means any tracts of land, including woodland and waste land, constituting a farm unit. Farm land includes, but is not limited to, the acreage of such land, the portion in actual use for farming or agricultural operations, the productivity of the land, the gross income, nature and value of the equipment, and the extent to which the tracts comprising such land are contiguous.

CLASSIFIED VALUE OF ELIGIBLE FARM LANDS

(Applicant please fill in column 2.)

1	2	3	4
LAND CLASSES	ACRES	USE VALUE	USE ASSESSMENT
Tillable A			
Tillable B			
Tillable C			
Tillable D			
Orchard			
Permanent Pasture			
Swamp/Ledge/Scrub			
Woodland/Forest			
TOTAL ELIGIBLE ACRES			
TOTAL CLASSIFIED USE ASSESSMENT			

INSTRUCTIONS

Attach a sketch of your farm land, designating the number of acres within each land class to insure an accurate use valuation.

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

DATED: _____ /s/ _____

ASSESSOR(S) VERIFICATION:

Application approved: YES NO

Application denied for the following reason:

ASSESSOR(S): _____

DATED: _____

Date of Acquisition:

Map/Block/Lot	Total Acreage	Acreage Classified	Vol./Page/Date Rec.
_____	_____	_____	_____
_____	_____	_____	_____

FORWARD COPY TO APPLICANT

• **The Extent to Which the tracts Comprising the Land are Contiguous**

In Connecticut today, it is rare to find a farm that is one contiguous parcel. More often than not, farms are made of multiple parcels of varying sizes. Furthermore, a large percentage of farmland is rented, and may be a considerable distance from the home base. Some farmers also sell off parcels of land for other uses.

Recommended Farmland Values

Farm land classified under the 490 program will be assessed upon its current use without regard to neighborhood land values. The Office of Policy and Management in cooperation with the Department of Agriculture is required to develop a recommended schedule of use values for use by towns for 490 farm land every five years.

These values are only recommended and are not binding on towns. However, values other than those recommended by the Office of Policy and Management must be justified in the context of 12-63 of the State Statutes, rules of valuation.

Current recommended use values for PA-490 effective Oct. 1, 2000

<u>Category</u>	<u>Non River Valley</u>	<u>River Valley</u>	<u>State-Wide Average</u>
Tillable A	\$ 420	\$1,450	\$1,210
Tillable B	370	1,000	700
Tillable C	340	630	400
Tillable D	290	490	320
Orchard	380	1,000	1,200
Permanent Pasture	210	300	240
Forest Woodland	160	160	160
Swamp, ledge, scrub	30	40	40

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

Land Classifications

Tillable A	Excellent (Shade Tobacco, ball and burlap nursery, crop land)
Tillable B	Very Good (Binder Tobacco, vegetables, potatoes, crop land)
Tillable C	Very Good – Quite level (Corn silage, hay, vegetables, potatoes crop land)
Tillable D	Good to fair, moderate to considerable slope (Silage, hay, rotation pasture, crop land)
Orchard	Well maintained trees for purposes of bearing fruit
Permanent Pasture	Grazing for livestock, non tilled land
Forest/Woodland	Forest land in a farm unit or forestry as defined by the forestry certificate

VII- Conveyance Tax

In 1971 the General Assembly initiated a penalty on the removal of land from PA-490 classification as a means of further encouraging preservation and to diminish speculation.

Any land which has been classified by the record owner as farm land or as forest land pursuant PA-490 shall be subject to a conveyance tax if said owner sells or changes the use of such land within a period of ten years from the time he acquired title to such land, or from the time he first causes such land to be classified, whichever is earlier in the case of a sale; within a period of ten years of his acquisition of title in the case of a change of use. New ten year penalty cycles may be implemented on varying percents of ownership or a trust may be subject to a penalty period. Careful planning is strongly recommended.

Any land which has been classified by the record owner as open space land, pursuant to PA-490 if sold, shall be subject to a conveyance tax from the time the land was first classified as open space, if said land was classified on or after July 1, 1979. If sold prior to that date, tax will be predicated from date of acquisition or from the time the land was first classified, whichever was earlier.

The tax is ten percent if sold or use is changed in the first year of classification and decreases one percent per year each year until the ten year period is achieved. After ten years there is no conveyance tax.

The rate of tax is applied to the sales price of the land in the case of a sale, and to the market value of the land as determined by the assessor of a use change.

Certain transfers are exempted from the conveyance tax. These are:

- a) *Transfers of land from eminent domain proceedings;*
- b) *mortgage deeds;*
- c) *deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof;*
- d) *straw man deeds and deeds which correct, modify, supplement or confirm a deed previously recorded;*
- e) *deeds between husband and wife 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 section 12-504a as it would be if the grantor were making such nonexempt transfer;*
- f) *tax deeds;*
- g) *deeds releasing any property which is a security for a debt or other obligation;*
- h) *deeds of partition*
- i) *deeds made pursuant to a merger of a corporation;*
- j) *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;*
- k) *property transferred as a result of death by devise or otherwise and in such transfer the date of acquisition or classification of the land for purposes of sections 12-504a to 12-504f, inclusive, whichever is earlier, shall be the date of*

acquisition or classification by the decedent;

l) 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; and

m) 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 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 or open space land pursuant to section 12-107e 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 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. If such action is taken by such a taxpayer, the town shall be served as a necessary party.