APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FARM 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.

FILE A SEPARATE APPLICATION FOR EACH PARCEL. PLEASE PRINT. COMPLETE ALL SECTIONS. SEE REVERSE SIDE OF THIS FORM. ATTACH ANY ADDITIONAL PAGES.

☐ NEW APPLICATION ☐ UPDATE APPLICATION (EXCEPTED TRANSFERS ONLY) ATTACH EXPLANATION ☐ 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
TYPE OF FARMING OPERATION	EQUIPMENT USED IN THE FARM OPERATION	TOTAL GROSS INCOME DERIVED FROM FARM OPERATION

PROPERTY LOCATION: TOTAL ACREAGE THIS PARCEL THIS TOWN ONLY:	OWNER'S ACREAGE ESTIMATE THIS TOWN ONLY	ASSESSOR'S ACREAGE ESTIMATE	ASSESSOR'S USE VALUE PER ACRE	USE ASSESSMENT
TILLABLE A: Excellent (shade tobacco and 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 slopes (hay, corn silage, rotation pasture, crop land)				
ORCHARD: Well-maintained trees for the purpose of bearing fruit				
PERMANENT PASTURE: Grazing for livestock, not tilled land				
WOODLAND: Woodland in a farm unit				
WASTELAND: Swamp/ledge/scrub				
TOTAL			TOTAL	

PLEASE ATTACH A SKETCH OF YOUR FARM SHOWING THE LOCATION AND NUMBER OF ACRES IN EACH FARM USE

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 ______ OWNER'S SIGNATURE ______ DATE SIGNED ______ OWNER'S SIGNATURE ______ DATE SIGNED ______

ASSESSOR'S VERIFICATION SECTION

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

APPLICATION APPROVED: ☐ YES; AS NOTED ABOVE ☐ NO; REASON: ______

______ ASSESSOR ______ DATE

THIS SECTION MUST BE COMPLETED **ONLY IF** THE ACREAGE ON THE REVERSE SIDE OF THIS APPLICATION IS LEASED OR RENTED.

I, ____ residing at ____

NAME OF LESSEE/RENTER — STREET NUMBER — STREET NAME — TOWN — ZIP CODE

DO HEREBY DECLARE under penalty of false statement, that I am leasing/renting for farm purposes, the land at

____ ________________________

STREET NAME — TOWN — STATE — ASSESSOR'S MAP AND PARCEL

pursuant to a written lease or agreement that I entered into on ____ with

DATE AGREEMENT WAS SIGNED

____

OWNER'S NAME — STREET NUMBER — STREET NAME — TOWN/CITY — STATE — ZIP CODE

Such lease/rental commences on ________________________ and terminates on ________________________.

MONTH/DATE/YEAR — MONTH/DATE/YEAR

The lease/rental amount is $________________________ per ☐ acre ☐ month ☐ year.

____ _________________________________

SIGNATURE OF LESSEE/RENTER — DATE SIGNED

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

The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit.

In determining whether land is farm land, the 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.

An application for farm land classification must be filed on this form, as prescribed by the Commissioner of the Department of Agriculture, pursuant to §12-107c (b) of the Connecticut General Statutes.

The property owner (or owners) must complete this form and file it with the assessor of the town where the farm land is situated. If there is more than one owner, each must sign the application. The filing period is between September 1st and October 31st, except in a year in which a revaluation of all real property is effective, in which case the filing deadline is December 30th.

Failure to file in the proper manner and form is considered a waiver of the classification under §12-107c(c) of the Connecticut General Statutes.

A separate application must be filed for each parcel of land.

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

If there is a change of use or a sale 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 §2-504e, 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.

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.

Forward a copy of the above lease/rental statement to: ATTN: RON OLSEN
STATE OF CONNECTICUT
DEPARTMENT OF AGRICULTURE
165 CAPITOL AVENUE
HARTFORD CT 06106

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 revised application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or section 12-107g.

(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. 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 which correct, modify, supplement or confirm a deed previously recorded; (5) 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 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 section 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.

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.