APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FARMLAND

Declaration of policy: it is hereby declared that it is in the public interest to encourage the preservation of farmland, 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 farmland, 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 farmland, forest land and open space land. **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.**

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 PHONE 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 **(FOR THIS TOWN ONLY)**:	OWNER'S ACREAGE ESTIMATE	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 SIGNATURE DATE SIGNED

THIS SECTION MUST BE COMPLETED ONLY IF THE ACREAGE LISTED ABOVE 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 FARMLAND

1) The term "farmland" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit. In determining whether land is farmland, 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.
2) An application for farmland 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.
3) The property owner (or owners) must complete this form and file it with the assessor of the town where the farmland 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.
4) A separate application must be filed for each parcel of land.
5) 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.
6) **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). 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:

1) Forward a completed copy of this application and a copy of the property record card (a.k.a., field card) to the applicant.

2) Forward a copy of the above lease/rental statement to:

CONNECTICUT DEPARTMENT OF AGRICULTURE
BUREAU OF AGRICULTURAL DEVELOPMENT AND RESOURCE PRESERVATION
450 COLUMBUS BOULEVARD, Suite 703
HARTFORD, CT 06103

CONNECTICUT GENERAL STATUTES – PA 490 Eligibility Requirements, Rights of Appeal

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 or 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 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 such assessor determines that it is farm land, he or she 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. The assessor shall not deny the application of an owner of land for classification of such land as farm land if such land meets the criteria for classification as farm land pursuant to this subsection. The assessor shall not deny the application for any portion of such land on account of any minimum acreage requirement for residential parcels or agricultural use established under municipal zoning regulations.

(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 12-504f, inclusive, and such other information as the assessor may require to aid the assessor 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. Regulations re-evaluation of land as forest land. Implementation of standards and procedures. Certification requirements. Fees. Notice of termination of forest land classification. Application for classification as forest land. Appeal. Report to State Forester. (a) Not later than June 1, 2006, the Commissioner of Energy and Environmental Protection shall adopt regulations, in accordance with the provisions of chapter 54, regarding standards for forest stocking, distribution and conditions and procedures for evaluation by a certified forester of land proposed for classification as forest land. Standards and procedures regarding forest stocking, distribution and conditions and procedures for evaluation by a certified forester of land proposed for classification as forest land shall be implemented by the State Forester while the commissioner is in the process of establishing such regulations, provided notice of intent to adopt the regulations is published not later than twenty days after the date of implementation. The standards and procedures implemented by the State Forester shall be valid until June 1, 2006, or until regulations are adopted, whichever date is earlier.

(b) A certified forester may evaluate land proposed for classification as forest land and attest to the qualifications of such land for classification as forest land, provided such certified forester has satisfactorily completed training by and obtained a certificate from the State Forester or his or her designee related to policies and standards for evaluating land proposed for classification as forest land and, in the opinion of the State Forester, the certified forester acts in conformance with such policies and standards.

(c) An owner of land seeking classification of such land as forest land shall employ a certified forester to examine the land to determine if it conforms to forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of this section. If the certified forester determines that such land conforms to such standards, such forester shall issue a report to the owner of the land pursuant to subsection (g) of this section and retain one copy of the report.

(d) Fees charged by a certified forester for services to examine land and determine if said land conforms to the standards of forest stocking, distribution and condition established by the State Forester shall not be contingent upon or otherwise influenced by the classification of the land as forest land or the failure of such land to qualify for said classification.

(e) Upon termination of classification as forest land, the assessor of the municipality in which the land is located shall issue a notice of cancellation and provide a copy of such notice to the owner of the land and to the office of the assessor of any other municipality in which the owner's land is classified as forest land.

(f) An owner of land may apply for its classification as forest land on any grand list of a municipality by filing a written application for such classification accompanied by a copy of the certified forester's report described in subsection (g) of this section with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date and, if the assessor determines that the use of such land as forest land has not changed 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 becomes effective such application may be filed not later than ninety days after such assessment date in such year.

(g) A report issued by a certified forester pursuant to subsection (c) of this section shall be on a form prescribed by the State Forester and shall set forth a description of the land, a description of the forest growth upon the land, a description of forest management activities recommended to be undertaken to maintain the land in a state of proper forest condition and such other information as the State Forester may require as measures of forest stocking, distribution and condition and shall include the name, address and certificate number of the certified forester and a signed, sworn statement that the certified forester has determined that the land proposed for classification conforms to the standards of forest stocking, distribution and condition established by the State Forester. 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 Energy and Environmental Protection and shall set forth a description of the land and the date of the issuance of the certified forester's report and a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive. The certified forester's report shall be signed and dated by the certified forester not later than October first and shall be attached to and made a part of such application.

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

(i) The municipality within which land proposed for classification as forest land is situated or the owner of such land may appeal to the State Forester for a review of the findings of the certified forester as issued in the certified forester's report. Such appeal shall be filed with the State Forester not later than thirty business days after the issuance of the report and shall be brought by petition in writing. The State Forester shall review the report of the certified forester and any information the certified forester relied upon in developing his or her findings and may gather additional information at his or her discretion. The State Forester shall render the results of his or her review of the certified forester's report not later than sixty calendar days after the appeal was filed.

(j) 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.

(k) During the month of June each year the assessor of a municipality within which land classified as forest land is situated shall report to the State Forester, in a format prescribed by the State Forester, the total number of owners of land classified as farm land, forest land or open space land as of the most recent grand list and a listing of the parcels of land so classified showing the acreage of each parcel, the total acreage of all such parcels, the number of acres of each parcel classified as farm land, forest land or open space land, and the total acreage for all such parcels.

Sec. 12-107e. Classification of land as open space land. (a) The planning commission of any municipality in preparing a plan of conservation and 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 a 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 or 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 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 the assessor determines that there has been no such change, said assessor 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 12-504f, inclusive, and such other information as the assessor may require to aid 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) of this section and in the manner and form prescribed in said 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.

CONNECTICUT GENERAL STATUTES – PA 490 Payment of Tax

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 new application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or 12-107g, provided such change of ownership is not an excepted transfer pursuant to section 12-504c.

(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. Change of ownership requirements. (a) 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 that correct, modify, supplement or confirm a deed previously recorded; (5) deeds between spouses 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 subsection 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.

(b) Any person who obtains title to land as a result of a change of ownership enumerated in subsection (a) of this section shall provide notice of such change of ownership to the assessor by completing a form prescribed by (1) the Commissioner of Agriculture if such land is classified as farm land pursuant to section 12-107c or open space land pursuant to section 12-107e; (2) the State Forester if such land is classified as forest land pursuant to section 12-107d; or (3) the Secretary of the Office of Policy and Management if such land is classified as maritime heritage land pursuant to section 12-107g. In addition to the notice required under this subsection, any person who obtains title to land classified as forest land shall submit a report issued by a certified forester in accordance with section 12-107d if such a report has not been submitted within ten years prior to the date of the change of ownership.

(c) For any change of ownership enumerated in subsection (a) of this section except subdivision (7), the ten-year period provided under section 12-504a shall not be affected by the date of such change of ownership and shall be measured as follows: (1) For land classified as farm land pursuant to section 12-107c or forest land pursuant to section 12-107d, such period shall be measured from the date on which such land was classified as farm land or forest land or the date on which the transferor acquired title to such farm land or forest land, whichever is earlier; and (2) for land classified as open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, such period shall be measured from the date on which such land was classified as open space land or maritime heritage land.

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.

Factors to Consider in PA 490 Farmland Classification

Acreage	• There is no minimum acreage requirement under PA 490 for farmland or agriculture. • The total acreage for any given farm will vary greatly. Size alone cannot be used as an indicator of the value or viability of a particular farming operation. • If there is no residence on the property then a building lot should not be deducted from the farmland acreage unless requested by the property owner.
Portion of Land in Actual Farming Use	• Farm Buildings: Land underneath and around farm buildings should be assessed as farmland at the same recommended 490 land value as the contiguous farmland since the current use of the land is for agriculture. The state definition of agriculture, CGS 1-1q, includes farm buildings in the term "farm". • Many farms use their entire land base in their actual agricultural production, some lands more actively than others. • Some commodities do not require large parcels of land. • Part-time farming operations , which are a growing segment of Connecticut agriculture, should be given the same consideration as larger, full-time farms. • Many farms may have associated activities that may or may not constitute part of the farm unit. • The key question that each assessor must consider is whether the total tract or a portion thereof was actually put to an agricultural use on the assessment date and whether agriculture/farming is the major use of the land in question is as opposed to being secondary or incidental to other uses such as residential. • Land being allowed to lie fallow is an acceptable agricultural practice in conjunction with an overall plan for the management of the farming operation. • It is recommended that the state definition of agriculture, CGS Section 1-1q, be consulted when looking at less obvious agricultural commodities and uses.
Productivity of the Land	• Productivity is a relative term and it can be a deceptive and problematic criteria. Some forms of agriculture, such as Christmas trees and vineyards, can take several years to become marketable. • Farmland may be put into "less productive" use for reasons of soil nutrient replenishment, crop rotation, soil conservation purposes, labor and/or capitol investment requirements, market conditions or various other reasons that might result in a less productive use of the land. It is important for the farmland owner to have some type of plan in mind for the land that may lay fallow for periods of time as part of their overall plan for the management of the farm. • Farmland that was once under the PA 490 farmland classification can not be declassified by an assessor simply because the productivity has diminished. The age or health of the owner may decrease farm productivity; however this does not eliminate the farm from PA 490. *(Scheer v Town of Berlin 1968)* • PA 490 classification cannot be granted for the mere "intent" to farm. There must be evidence of bona fide agribusiness and farming activity. However, remember that new farmers starting a business may put forth expenses for the first several years without showing any profit. Before actual production takes place they may install infrastructure such as fencing, irrigation, storage, and purchase equipment, etc. to set up their production.
Gross Income	• There is no specific income requirement to be considered under PA 490 farmland. • There are income requirements for other farming tax exemptions such as $15,000 in either income or expenses for the farm machinery exemption or $2,500 in income for the Farmer Tax Exemption Permit. The assessor may consider these as factors in the final determination of status however these income thresholds are not required for PA 490 farmland classification and should not be the only determining factor. • Hobby farming or farming solely for personal use is not the intent of PA 490. • There may be services rendered in lieu of payment in order to keep the land in production and in some cases, there may be no income payments received in exchange for keeping the land in production. • Income generated by farms will vary greatly, due to the size and the commodity produced. • Income from the land itself, not the owner's income from other sources, is the determination of relevance in regard to PA 490 farmland classification. • The assessor may ask an applicant for proof of applicant's agricultural endeavors such as financials, a business plan for the operation, or lease agreements. This is acceptable and may be beneficial for both parties in determining PA 490 farmland classification. Farmers and landowners should anticipate the possibility of this request and keep accurate records. • The assessor may ask for copies of required licenses, and proof that they have submitted a Personal Property declaration if they are from a different town.
Equipment Used on Farm	• The type of equipment varies greatly from farm to farm and is really a function of farm type, size and management. • Some farms own and operate all of their equipment while others contract out services. • The nature and value of equipment owned or used is not as important as the manner in which the land is farmed.
Contiguous and Non-Contiguous Tracts	• Contiguous means sharing a boundary or edge. • In Connecticut today, a farm is not always one contiguous parcel. • Connecticut farms are routinely comprised of parcels of varying sizes and non-contiguous in nature. • Large farming operations often lease or rent additional farmland. • There is no requirement that all parts of a farm unit must be contiguous. • Farmland, under the same ownership, may be non-contiguous and still be considered part of the farm unit.

CONNECTICUT LAND CLASSIFICATIONS

Land Class Number	Land Class Type	Land Description	Soils and Limitations
1	Tillable A	Excellent. Shade tobacco, ball and burlap nursery, crop land.	Light, well drained, sandy loams, typically flat or level, no stones.
2	Tillable B	Very Good. Binder tobacco, vegetables, potatoes, crop land.	Light, well drained, sandy loams, typically level to slightly rolling, may have stones.
3	Tillable C	Very Good to Good. Quite level. Corn silage, hay, vegetables, potatoes, crop land.	Moderate heavier soils, level to rolling, may have stones.
4	Tillable D	Good to Fair. Moderate to considerable slope. Hay, corn silage, rotation pasture, crop land.	Heavier soils, may be sloped and hilly, stones and seasonal wetness may be limiting factors. Christmas trees.
5	Orchard	Fruit Orchard. Well-maintained trees for the purpose of bearing fruit.	May include grapes and berries.
6	Pasture	Permanent Pasture, not tilled, grazing for livestock and horses.	May be heavier soils that are too wet or stony to till for crops, may be wooded area. Christmas trees.
7	Swamp, Ledge, Scrub Lands	Wasteland. Wetlands, ledge outcroppings.	Non-farmable areas that also make up the farm unit.
8	Woodland, Forest	Woodland associated with the farm unit	Non-farmable areas that also make up the farm unit.