



Town of Southbury

Public Act 490

Open Space, Farm and Forest Land

Do you qualify for Open Space, Farmland or Forest Land in the Town of Southbury?

In 1963, The Connecticut General Assembly enacted Public Act 63-490, an act concerning the taxation and preservation of farm, forest or open space, commonly referred to as “PA 490.” Public Act 490 is Connecticut’s Current-Use Tax Law for Farmland, Forest Land and Open Space Land—one of the most important laws to help preserve an agricultural, forest, and natural resource land base in Connecticut.

Public Act 490 allows a town to assess land based on its use value rather than market value. This reduces the assessed value of the property as well as the resulting tax burden for a ten-year period. The use values are recommended by the Office of Policy and Management and the Department of Agriculture and are updated every five years.

WHAT YOU NEED TO QUALIFY

To qualify for classification of land as **farmland**, the land must actively be farmed and an application must be made to the Assessor’s Office.

To qualify for classification of land as **forest land**, the land must consist of 25 contiguous acres of forest land, or be multiple tracts that contain 10 or more acres per parcel that equate to 25 acres, all owned by the same owner. The land must be reported as forest land by a certified forester, and an application for the classification must be made to the Assessor’s Office.

To qualify for classification of land as **open space** in the Town of Southbury, the property must contain at least 10 acres. The goal of open space is to preserve or restrict its use.

Because the intent of PA 490 is the preservation of Connecticut’s farm, forest, and open space lands, once such lands are classified they become subject to a conveyance tax penalty upon a sale or change of use within a ten-year period.

CLASSIFICATION OF LAND AS OPEN SPACE

The PA 490 open space classification does not provide permanent protection, however it is a valuable option to reducing the tax burden on open space parcels that do not meet the criteria for PA 490 farmland or PA 490 forest land classifications.

Southbury’s open space criteria applies to all parcels or tracts of land that are subject to taxation with a minimum of 10 acres. The following are not eligible: commercial or industrial parcels; parcels designated by Zoning as R-30A and/or used as multi-dwelling purposes; and any lot measuring less than 10 acres.

Open Space applications must be filed with the Assessor for verification between **September 1st and October 31st**. Applications that are incomplete or not filed within the prescribed time will not be accepted for PA 490 classification.

CLASSIFICATION OF LAND AS FOREST LAND

For a property owner to have their land classified as “forest land” for property tax purposes, he or she must make an application through the local tax assessor.

Under State Law, a required part of the application for classification as forest land is the Qualified Forester’s Report, to be prepared by a private forester hired by the property owner. The purpose of the Qualified Forester’s Report is to determine whether the individual property meets the standards for forest land that have been established by the Commissioner of Energy and Environmental Protection in conjunction with the State Forester. Only certified foresters who have received the appropriate training from the State Forester and met his qualifications may submit this report.

The statutory definition of “forest land” is as follows:

Any tract or tracts of land aggregating 25 acres or more in area bearing tree growth that conforms to the forest stocking, distribution and condition standards established by the State Forester and consisting of...

- (A) one tract of land of 25 or more contiguous acres, which acres may be in contiguous municipalities,
- (B) two or more tracts of land aggregating 25 acres or more in which no single component tract shall consist of less than ten acres, or
- (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section.

Forest land applications must be filed with the Assessor for verification between **September 1st and October 31st**. However, the date of the Qualified Forester’s Report must be no later than October 1st of the year of classification. Applications that are incomplete or not filed within the prescribed time will not be accepted for PA 490 classification.

CLASSIFICATION OF LAND AS FARMLAND

The role of the farmland owner is to keep the land in agricultural use in order to maintain the PA 490 classification. The PA 490 classification cannot be granted for the mere intent to farm. There must be evidence of a bona-fide agribusiness and farming activity. Hobby farming or farming for personal use is NOT considered eligible for PA 490.

New farmers may put forth expenses for the first several years without showing any profit. The Assessor may ask an applicant for proof of the applicant’s agricultural endeavors such as financials, a business plan or lease agreements. This is acceptable and may be beneficial for both parties in determining PA 490 farmland classification.

If a landowner is involved with an equine business, then they are a farmer. If the landowner has a horse or other farm animal for pleasure, and not for business related activity, the land use will not be valued as farmland.

Annual application for renewal is not required unless there is a change of use or land is sold or transferred.

GUIDELINES

- Applicants must have been farming for a period of at least one year prior to application.
- Applicant must supply proof of farming by submitting a copy of “Farm Page” of his/her Federal Income Tax Return (Schedule F).
- Applicant must file a Personal Property Declaration annually by November 1st as a farming operation/business.
- Applicant must have farming equipment on premises.

FARM APPLICATION CHECK LIST

If you meet the above guidelines, use this check list to ensure that you have everything you need to complete your farmland application:

- ✓ Fully completed farm application (M-29) with every property owner’s signatures on it.

- ✓ Map of property, specifying location and acreage of land that classification is being applied for.
- ✓ Itemized list of farm equipment and tools used for farming operations.
- ✓ Copy of last year's IRS Schedule F (Profit and loss statement from farming).

If you lease Land to a Farmer, in addition to the items above, also include the following:

- ✓ Fully completed page 2 of the farm application (M-29) with every property owner's (Lessor's) signatures and renter's (Lessee's) signatures.
- ✓ Copy of written lease agreement between property owner and farmer.
- ✓ Copy of farmer's last year's IRS Schedule F (Profit and Loss statement from farming).

Farmland applications must be filed with the Assessor for verification between **September 1st and October 31st**. Applications that are incomplete or not filed within the prescribed time will not be accepted for PA 490 classification.

RECOMMENDED LAND USE VALUES

Effective October 1, 2020

CT Land Classifications*	Amount Per Acre
Tillable A	\$1,880
Tillable B	\$1,280
Tillable C	\$1,110
Tillable D	\$850
Orchard E	\$990
Pasture F	\$280
Swamp, Ledge Scrub G	\$40
Woodland/Forest Land	\$390

**Land Descriptions and Limitations*

Tillable A - Excellent. Shade tobacco, ball and burlap nursery, crop land. Light, well drained, sandy loams, typically flat or level, no stones.

Tillable B - Very Good. Binder tobacco, vegetables, potatoes, crop land. Light, well drained, sandy loams, typically level to slightly rolling, may have stones.

Tillable C - Very Good to Good. Quite level. Corn silage, hay, vegetables, potatoes, crop land. Moderate heavier soils, level to rolling, may have stones.

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.

Orchard - Fruit Orchard. Well-maintained trees for the purpose of bearing fruit. May include grapes and berries.

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.

Swamp, Ledge, Scrub Lands - Wasteland. Wetlands, ledge outcroppings. Non-farmable areas that also make up the farm unit.

Woodland, Forest - Woodland associated with the farm unit. Non-farmable areas that also make up the farm unit.

For further questions regarding the PA-490 classification please visit: <https://cfba.org/pa-490>