

FARM, FOREST, AND OPEN-SPACE **PA-490**

Public Act 490 is Connecticut's law (Connecticut General Statutes Sections 12-107a through 107-f) that allows your farm, forest, or open space land to be assessed at its use value rather than its fair market or highest and best use value (as determined by the property's most recent "fair market value" revaluation) for purposes of local property taxation.

The Assessor makes the determination if your land qualifies after you have submitted an application form. The state law sets no minimum for farmland. Some towns offer the PA 490 Open Space classification as a municipal option and can set minimum acreages for open space. If you own forest land (generally 25 acres or more), you must employ the services of a certified forester to complete a Qualified Foresters Report. The Qualified Foresters Report must be dated on or before October 1st in the year in which the land is to be classified. You can then submit your forest land application accompanied by the Qualified Foresters Report to the assessor between September 1 and October 31.

Once you have been granted a farm, forest, or open space land classification under Public Act 490, the classification can only be removed if the use of the land changes or the land ownership changes. Once the ownership of the land changes (for whatever reason), the farm, forest, or open space land classification is lost, and the new owner(s) must reapply. The City of Ansonia has the right to periodically ask you for an update of the usage of your Public Act 490 land.

If land is taken out of the farm, forest or open space classification, you may be subject to a conveyance tax penalty, especially if it is within a ten year period of the initial date of classification.

You must go to your tax assessor's office and ask for an application. Remember, this application must be filled out and returned between September 1 to October 31. If your town is in the year of revaluation you have until December 30th to submit your application.