

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(e) 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:	OWNER'S ACREAGE ESTIMATE	ASSESSOR'S ACREAGE ESTIMATE	ASSESSOR'S USE VALUE PER ACRE	USE ASSESSMENT
TOTAL ACREAGE THIS PARCEL (FOR THIS TOWN ONLY):				
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

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

FARMLAND/FORESTLAND

TOWN OF WALLINGFORD
ASSESSOR'S OFFICE
45 SOUTH MAIN ST, WALLINGFORD CT 06492
TELEPHONE: 203-294-2001 FAX: 203-294-2003

FARMLAND

1. A Farmland application (Form M-29) must be filed with the Assessor between September 1st and October 31st. The only exception is during a revaluation year, when the deadline is extended to December 30th.
2. ALL owners must sign the application.
3. The applicant is encouraged to submit any additional information the applicant believes will document the commercial farm use of the property.
4. A map must be submitted showing the location of the area(s) being actively farmed.
5. The applicant must indicate by assessor's map and parcel numbers the property for which the applicant is applying.

FORESTLAND

1. As of July 1, 2004, the State Forester will no longer designate land as Forestland.
2. Owners of land who seek to have their land classified as Forestland must engage a qualified forester to examine their land and prepare a report describing the forest conditions found thereon. The qualified forester's report will assist the Assessor in determining whether the land should be classified as Forestland or not.
3. A Forestland application, with the qualified forester's report attached and made part of the application, must be filed with the Assessor no later than October 1st. The only exception is during a revaluation year, when the deadline is extended to December 30th.
4. ALL owners must sign the application.

CONVEYANCE TAX UPON THE SALE, TRANSFER OR CHANGE OF USE

The intent of Section 12-107a of the Connecticut General Statutes is to preserve Connecticut's farm and forestland, and to prevent the forced conversion to more intensive uses due to economic pressure.

Therefore, for the first ten year period that the land is classified as farm or forest, the property owner may be subject to an additional conveyance tax if the land is sold, transferred (CGS §12-504a) or the use changes (CGS §12-504c) within that first ten year period.

This additional conveyance tax is meant to encourage a property owner to preserve such land for at least ten years, if they wish to obtain the reduced assessment and subsequent preferential tax treatment afforded to land classified as Farm or Forest (CGS §12-63).

The property tax savings is significant! Farmland is valued at \$335 - \$1,200 per acre and Forestland is valued at \$190 per acre, which is only a small fraction of what *fair market value* might otherwise be.

If land classified as Farmland or Forestland is sold or transferred within the first ten years of being classified and the record owner who classified the property has owned it for less than ten years, then an additional conveyance tax is applicable to the total sales price of such land. The additional conveyance tax is calculated based on a declining percentage upon the number of years the land was classified or the date title was acquired by the record owner who classified the property, whichever is earlier. It is 10% in the first year of classification or ownership, 9% in the second year of classification or ownership and so forth until the tenth year of classification or ownership where the conveyance tax is 1% of the total sales price. No additional conveyance shall be imposed after the tenth year of ownership.

If the use of land classified as Farmland or Forestland is changed within the first ten years of ownership, then an additional conveyance tax is applicable to the total fair market value of such land as determined by the most recent revaluation. The additional conveyance tax shall be a declining percentage based upon the number of years the land was owned. It is 10% in the first year of ownership, 9% in the second year of ownership, 8% in the third year of ownership and so forth until the tenth year of ownership where the conveyance tax is 1% of the total fair market value as determined by the most recent revaluation. No additional conveyance shall be imposed after the tenth year of ownership. The following are some (but not all) of the events that would constitute a change in use: no evidence of farming activity, a reduction in acreage for Forestland, subdivision application and approval, construction of certain structures or dwellings, etc..

THE ASSESSOR'S OFFICE IS NOT RESPONSIBLE FOR APPLICATIONS THAT ARE INCOMPLETE