

**TOWN OF ASHFORD  
OFFICE OF THE ASSESSOR  
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ASHFORD, CT 06278  
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DATE: February 21, 2020  
TO: Property Owner  
FROM: Assessor  
RE: PA 490 Program

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Enclosed are open space, forest land and/or farmland applications for the 2020 Grand List. Applications are due by October 31, 2020. All owners of a property must sign the application. Please include a map or sketch of each parcel. Maps are available on-line at <http://neccog.org/gis/> and in the assessor's office.

In making application to the PA 490 program, keep the following key points in mind:

- A minimum of 25 acres is required for forest land classification. The land under any outbuildings cannot be classified. The 25 acre minimum can be comprised of two or more forest land parcels you own in Connecticut with a minimum of 10 and 15 acres each. Land ownership that crosses town borders also qualifies if there is at least 25 acres.
- To enroll land as forestland, an application must be submitted with a Forest Management Plan dated no later than October 1<sup>st</sup> of 2020.
- Farmland must already be in use for agricultural production. The land under non-residential buildings used to support farming may be included. Eligibility factors considered by the assessor are acreage, portion of land in actual farming use, productivity of the land, gross income from farming, equipment used on the farm and contiguity of tracts.
- If there is a house on the property, a minimum 2 acre building lot will not be classified. If you intend to construct a house or other building on the property in the next 10 years, a minimum 2 acre building lot should, but is not required to, remain unclassified to avoid penalties.
- Classified open space land cannot have any buildings on it.
- The 10 year conveyance tax period during which there is some recapture of the tax savings starts from your date of acquisition for forest and farm land. The 10 year conveyance tax period for open space starts October 1<sup>st</sup> of the Grand List year the land is classified.

If you sell the property or change its use within the 1<sup>st</sup> 10 years of classifying it, there may be a conveyance tax due. Please contact the assessor for specifics.

- Any change in use or a change in ownership requires the filing of an amended or new application. A change in ownership includes properties transferred upon death to estates, properties devised by will, conveyance of a partial interest and quitclaims between spouses. If the change in ownership is due to a sale, the property will be declassified if the new owner does not reapply.

Detailed information on the program is available in a publication produced by the CT Farm Bureau Association and the CT Department of Agriculture. Copies are available on the town website, Assessor's Office, under Forms and Documents: PA 490, or at [www.cfba.org](http://www.cfba.org).