

**TOWN OF ASHFORD
OFFICE OF THE ASSESSOR
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ASHFORD, CT 06278
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Email: assessor@ashfordtownhall.org

DATE: June 27, 2023
TO: Property Owner
FROM: Assessor
RE: PA 490 Program

The PA 490 program assesses certain open space, forest land and/or farmland based on its use. Under state statute, the programs for forest and farmland are mandatory in CT municipalities. Open space classification is a local option. Ashford does have the open space option. The farm and forest land rates are revised every five years by the CT Department of Agriculture and the CT Farm Bureau. The open space use rates are adopted by individual towns.

In return for the reduced assessment, property owners commit to keeping land in the open space, forest land or farmland use for a ten (10) year period. If you change the use or sell the property during this time, there is a conveyance tax penalty. The penalty declines over time and disappears after ten years. The penalty basically recaptures some of the taxes avoided during the first 10 years of classification.

New enrollment occurs annually. Farm & Open Space Applications are due by October 31 in most years. Forest Application & Forester's Report are due by October 1. Public notice of the classification is recorded in a certificate filed in the land records held in the Town Clerk's office.

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

- All owners of a property must sign the application.
- You must include a map or sketch of each parcel with the application. Maps are available online at <http://necog.org/gis/>.
- 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 1st of 2023.

- Farmland must already be in use for production agricultural. 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 farmland. The 10-year conveyance tax period for open space starts October 1st of the Grand List year the land is classified.
- The reduced assessment will continue so long as there is no change in use or a change in ownership. If either of these events occur, the property owner must file an amended or new application. A change in use from one land classification to another is possible without incurring the penalty if an amended application is filed. For instance, there would not be a penalty if you reclassify open space as farmland. 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.

Included with this packet are the current values under the program, the relevant state statutes and applications. Ashford is a non-River town for purposes of the program. Detailed information on the program is available in a publication produced by the CT Farm Bureau Association and the CT Department of Agriculture. A 2015 version copy is available on the town website under Assessor Documents: PA 490. An updated 2020 version can be purchased from <https://www.cfba.org/pa-490/>.