

# FARM, FOREST, OPEN SPACE AND MARITIME HERITAGE LAND

TOWN OF GUILFORD, ASSESSOR'S OFFICE, 31 PARK STREET, GUILFORD, CT 06437

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## -----FARMLAND-----

1. A farm land application (M-29) must be filed with the Assessor between September 1<sup>st</sup> and October 31<sup>st</sup>. The only exception is during a Revaluation Year, when the deadline is extended to December 30<sup>th</sup>.
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 in question.
4. A map (no larger than 8.5 x 11) must be submitted showing the location of the area(s) claimed 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 Forest Land.
- 2.) Owners of land who seek to have their land classified as Forest Land must hire 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 Forest Land or not.
- 3.) A Forest Land Application, with the Qualified Forester's Report attached and made part of the application, must be filed with the Assessor no later than October 1<sup>st</sup>. The only exception is during a Revaluation Year, when the deadline is extended to December 30<sup>th</sup>.
- 4.) **All** owners must sign the application.

## -----OPEN SPACE-----

1. An Open Space Application (M-30) must be filed with the Assessor between September 1<sup>st</sup> and October 31<sup>st</sup>. The only exception is during a Revaluation Year, when the deadline is extended to December 30<sup>th</sup>.
2. **All** owners must sign the Application.
3. A map (no larger than 8.5 x 11) must be submitted showing the location of the open space area(s).
4. The applicant must indicate by Assessor's Map and Parcel Numbers, the property for which the applicant is applying.

## -----MARITIME HERITAGE LAND-----

1. A Maritime Heritage Land Application (M-66) must be filed with the Assessor between September 1<sup>st</sup> and October 31<sup>st</sup>. The only exception is during a Revaluation Year, when the deadline is extended to December 30<sup>th</sup>. The application must also include a copy of the license that the Connecticut Department of Environmental Protection issued that allows the applicant to engage in commercial lobstering, a copy of the previous years Federal Income Tax Return and proof of the income derived from commercial lobstering in the previous year.
2. **All** owners must sign the Application.
3. A map (no larger than 8.5 x 11) must be submitted showing the location of the area(s) used for commercial lobster fishing.
4. The applicant must indicate by Assessor's Map and Parcel Numbers, the property for which the applicant is applying.

**\*APPLICATIONS ARE AVAILABLE AT THE ASSESSOR'S OFFICE\***

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

**IMPORTANT! PLEASE READ THE REVERSE SIDE**

# **PENALTIES: ON THE SALE, TRANSFER OR CHANGE OF USE OF LAND CLASSIFIED AS FARM, FOREST, OPEN SPACE OR MARITIME HERITAGE LAND**

The intent of Section 12-107a of the Connecticut General Statutes is to preserve Connecticut's farm, forest, open space land or maritime heritage land.

Therefore, for **the first ten year period that the land is classified** as farm, forest, open space or maritime heritage land, the land is subject to an **additional conveyance tax** (payable by the record owner) if the land is sold, transferred (12-504a) or the use changes (12-504e) within that first ten year period.

This additional conveyance tax is meant to discourage a property owner from taking advantage of the reduced value and subsequent preferential tax treatment afforded to land classified as farm, forest, open space or maritime heritage land (12-63).

The "savings" can be significant. Based upon the 2002 Revaluation, land values (per lot) in the Town of Guilford range from \$80,000 to \$4,300,000 and excess land values (per acre) range from \$7,500 to \$100,000. However, farmland is (artificially) valued at only \$320 per acre, forestland is (artificially) valued at only \$160 per acre and open space land is (artificially) valued at only \$1,000 per acre.

## **IF OPEN SPACE LAND OR MARITIME HERITAGE LAND IS SOLD OR TRANSFERRED:**

If land classified as open space land or maritime heritage land is sold or transferred within the first ten years of being classified then the record owner shall pay an additional conveyance tax applicable to the total sales price of such land. The additional conveyance tax shall be a declining percentage based upon the number of years the land was classified, i.e., 10% in the first year of classification, 9% in the second year of classification, 8% in the third year of classification and so forth until 1% in the tenth year of classification. No additional conveyance shall be imposed after the tenth year of classification.

## **IF FARMLAND OR FORESTLAND IS SOLD OR TRANSFERRED:**

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 shall be a declining percentage based upon either 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, i.e., 10% in the first year of classification or ownership, 9% in the second year of classification or ownership, 8% in the third year of classification or ownership and so forth until 1% in the tenth year of classification or ownership. No additional conveyance shall be imposed after the tenth year of ownership.

## **IF THE USE OF FARM, FOREST, OPEN SPACE OR MARITIME HERITAGE LAND IS CHANGED:**

If the use of land classified as farmland, forestland, open space land or maritime heritage land 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, i.e., 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 1% in the tenth year of ownership. No additional conveyance shall be imposed after the tenth year of ownership.

## **SOME EXAMPLES OF CHANGE IN USE:**

The following are some (but not all) of the events that would constitute a change in use: subdivision approval, no longer farming, a reduction in acreage for forestland, construction etc.