

# Connecticut Department of Agriculture

[Ag Business Development & Assistance](#) >

[Aquaculture](#) >

[Regulatory Services](#) >

[Animals and Animal Health](#) >

[Boards, Councils, and Commissions](#) >

[Hartford Regional Market](#) >

[Farmland Preservation](#) >

[Freedom of Information Requests](#) >

Search Department of Agriculture



## Public Act 490 - The Basics

### **Q: What is Public Act 490 and Use Value Assessment?**

A: 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. Without the lower use value assessment, most landowners would have to sell the land because they would not be able to afford the property taxes on farm, forest, or open space land.

### **Q: When did Public Act 490 begin, and is it unique to Connecticut?**

A: Public Act 490 was passed by the Connecticut legislature in 1963. Every state in the nation has a Use Value Assessment law for its farm, forest, or open space land. Each state has different rules in regards to its particular Use Value Assessment law. Even in the early 1960's legislative intent identified PA 490 as an important land preservation tool.

**Q: How much in property taxes can I save with Public Act 490?**

A: Each situation is different; however, the savings can be significant. It must be noted that Public Act 490 allows farmers to continue to farm, and other landowners to continue to own forest and open space land without being forced to sell it to pay the local property taxes.

**Q: What happens if I sell my land or no longer use it for farm, forest, or open space land?**

A: 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. It is best to seek further guidance if you believe you may face this issue.

**Q: What if I disagree with my assessor's decision?**

A: As a taxpayer, you have the right to appeal your assessor's decision to your town's Board of Assessment Appeals. It is suggested that you contact the Connecticut Farm Bureau, Connecticut Department of Agriculture, or the Cooperative Extension System before you proceed with your appeal. These service agencies do not offer legal advice or possess the authority to overturn your town's decision. However, they are experienced and knowledgeable in Public Act 490. Their insight might help you determine if you have a valid case on which to proceed.

**Q: Does my land qualify?**

A: Your assessor makes the determination if your land qualifies after you have submitted an application form. A frequently asked question is "How much farmland do I need to qualify?" 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 1<sup>st</sup> 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.

**Q: Do I have to apply for it every year?**

A: No. 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. Your town does have the right to periodically ask you for an update of the usage of your Public Act 490 land. Many times they will do this by asking you to complete another application form. This may lead to some confusion that should be resolved before you proceed.

**Q: How do I obtain the application form that tax assessors use to determine if my land can be classified as farm, forest or open space under Public Act 490?**

A: You must go to your tax assessor's office and ask for an application or visit the **Connecticut Association of Assessing Officers** (<http://www.caaao.com>) for downloadable forms. 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 30<sup>th</sup> to submit your application.

**Q: Is Public Act 490 fair to my town and other property tax payers?**

A: When the legislature passed Public Act 490 in 1963, it included (and continues to this day) in the law's wording that "it was in the public interest to encourage the preservation of farm, forest, and open space land." Thus, in this respect it is very fair. Additionally, even with the lower property taxes collected, the towns do not sacrifice property tax revenues because of Public Act 490. Studies done across the nation, and closer to home by the American Farmland Trust, have conclusively proven that property tax revenues generated by farm, forest, or open space land, are far greater than the expenditures by the town to service that land. Under the current structure, the residential sector costs a town more to service than the amount of property tax generated from that sector. Because commercial and industrial development require services and attract more residents, these sectors may also result in increased tax burdens. Thus, farm, forest, and open space land can actually help control and maintain reasonable rates of property taxation for all of a town's taxpayers.