

State of Connecticut
Form M-39, Rev. 9/05
Prescribed by the Assessor



Approved by the Commissioner of the
Department of Environmental Protection

APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FOREST LAND

Declaration of policy: It is hereby declared that it is in the public interest to encourage the preservation of farm land, 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 farm land, forest land and open space land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farm land, forest land and open space land.

A copy of a report issued by a Certified Forester must accompany this application; otherwise it cannot be accepted. Please print. Complete all appropriate sections, using additional sheets if necessary. See reverse for additional filing information.

Name of Owner(s): _____
 Property Location: _____
 _____ (Number & Street) (Town) (State) (Zip Code)
 Mailing Address: _____
 _____ (Number & Street or P.O. Box) (Town) (State) (Zip Code)
 Total acreage of land: # _____ (Acres) Portion qualified as forest land by Certified Forester: # _____ (Acres)
 Certified Forester's Name: _____ Certificate # _____ Expires: _____
 Certified Forester's Address: _____
 _____ (Number & Street or P.O. Box) (Town) (State) (Zip Code)
 Date of Certified Forester's Report: _____ (Enter date issued, not the date you received the report.)
 Has the use or acreage of this land changed since the date the Certified Forester's report was issued? YES NO
 If YES, enter date of change and explain: _____
 Do you have land classified as forest land in any other Connecticut town? YES NO
 If YES, enter name of other town(s): _____

Complete Items 1 and 2, entering location and number of acres in each tract. List each such tract separately. Assessor will complete Items 3 and 4 if application is approved.

1	2	3	4
TRACT	# ACRES	ASSESSED VALUE	EXEMPT ASSESSMENT
TOTAL ACRES:			
TOTAL CLASSIFIED USE ASSESSMENT:			

Owner's Affidavit

I DO HEREBY DECLARE under penalty of false statement that the statements made herein by me are true according to the best of my knowledge and belief, and that I have received and reviewed §12-504a through §12-504e, inclusive of the Connecticut General Statutes concerning a potential tax liability upon a change of use or sale of this land.

DATED: _____ /S/ _____
 DATED: _____ /S/ _____

Assessor's Verification Section

Acquisition Date: _____ Map / Block / Lot: _____ Total Acreage: _____ Acreage Classified: _____
 Vol. / Page: _____ Date Recorded: _____
 Application approved: YES NO Reason for denial: _____
 /S/ _____ Assessor _____ Date _____

ASSESSOR: FORWARD COMPLETED COPY OF APPLICATION TO APPLICANT
OVER

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Section 12-107b of the Connecticut General Statutes.

Definitions. When used in sections 12-107a to 12-107e, inclusive:

(2) The term "forest land" means any tract or tracts of land aggregating twenty-five acres or more in area bearing tree growth that conforms to the forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of section 12-107d, as amended, and consisting of (A) one tract of land of twenty-five or more contiguous acres, which acres may be in contiguous municipalities, (B) two or more tracts of land aggregating twenty-five acres or more in which no single component tract shall consist of less than ten acres, or (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section.

FILING INFORMATION

An application for forest land classification must be filed on this form, as prescribed by the assessor and approved by the Commissioner of the Department of Environmental Protection, pursuant to §12-107d(f) of the Connecticut General Statutes, as amended. The property owner must complete this form and file it with the assessor of the town where the forest land is situated. *If there is more than one owner, each must sign the application.* This application must be filed not later than October 1.

On and after July 1, 2004, assessors can grant classification only with respect to forest land for which a Certified Forester has issued a report determining that your land conforms to the standards of forest stocking, distribution and condition established by the State Forester. Assessors cannot grant classification with respect to land that has not been examined by a Certified Forester and listed in the Certified Forester's report as meeting these qualifications. ***A copy of the Certified Forester's report must be included with this application.*** The date of the Certified Forester's report must be no later than October first of the year the classification is requested from the assessor.

A Certified Forester can charge you a fee to examine your land and determine if it conforms to the standards established by the State Forester. The fee cannot be contingent upon or otherwise influenced by the qualification of the land as forest land for property tax classification purposes.

Assessors do not maintain a listing of Certified Foresters, but you can obtain one by calling the Department of Environmental Protection at (860) 426-3630, or by accessing the department's website at www.dep.state.ct.us and entering "Certified Forester" in the search box. The notation "490" next to a Certified Forester's name indicates that he or she is qualified to examine land for forest land classification purposes.

Failure to file in the proper manner and form shall be considered a waiver of the right to such classification under §12-107d(h) of the Connecticut General Statutes, as amended, for the October 1st assessment date.

You are responsible for contacting the assessor to update your application if there is a change in use, acreage or ownership of this land after the assessor approves its classification. If there is a change of use or a sale or transfer 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 attached copies of the statutes concerning the imposition of this tax (§12-504a through §2-504e, inclusive, of the Connecticut General Statutes).

Please be advised that the assessor may require information in addition to that contained in this application in order to make a determination regarding classification.

Attachment for Forms M-29, M-30 and M-39
Applications to the Assessor for Classification of Land as Farm, Forest or Open Space Land

Sec. 12-504a. Conveyance tax on sale or transfer of land classified as farm, forest or open space land by record owner. (a) If at any time there is a change of ownership for any property that is classified as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, or open space land pursuant to section 12-107e, a revised application shall be filed with the assessor pursuant to said sections 12-107c, 12-107d and 12-107e.

(b) Any land which has been classified by the record owner thereof as open space land pursuant to section 12-107e, if sold or transferred by him within a period of ten years from the time he first caused such land to be so classified, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year following the date of such classification; (2) nine per cent if sold within the second year following the date of such classification; (3) eight per cent if sold within the third year following the date of such classification; (4) seven per cent if sold within the fourth year following the date of such classification; (5) six per cent if sold within the fifth year following the date of such classification; (6) five per cent if sold within the sixth year following the date of such classification; (7) four per cent if sold within the seventh year following the date of such classification; (8) three per cent if sold within the eighth year following the date of such classification; (9) two per cent if sold within the ninth year following the date of such classification; and (10) one per cent if sold within the tenth year following the date of such classification. No conveyance tax shall be imposed on such record owner by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year after the date of such classification by the record owner or person acquiring title to such land or causing such land to be so classified.

(c) Any land which has been classified by the record owner thereof as farm land pursuant to section 12-107c or as forest land pursuant to section 12-107d, if sold or transferred by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year of ownership by such record owner; (2) nine per cent if sold within the second year of ownership by such record owner; (3) eight per cent if sold within the third year of ownership by such record owner; (4) seven per cent if sold within the fourth year of ownership by such record owner; (5) six per cent if sold within the fifth year of ownership by such record owner; (6) five per cent if sold within the sixth year of ownership by such record owner; (7) four per cent if sold within the seventh year of ownership by such record owner; (8) three per cent if sold within the eighth year of ownership by such record owner; (9) two per cent if sold within the ninth year of ownership by such record owner; and (10) one per cent if sold within the tenth year of ownership by such record owner. No conveyance tax shall be imposed by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year of ownership by the record owner or person acquiring title to such land or causing such land to be so classified..

Sec. 12-504b. Payment of tax; land declassified; assessment change. Said conveyance tax shall be due and payable by the particular grantor who caused such classification to be made to the town clerk of the town in which the property is entered upon the tax list at the time of the recording of his deed or other instrument of conveyance. Such conveyance tax and the revenues produced thereby shall become part of the general revenue of such municipality. No deed or other instrument of conveyance which is subject to tax under sections 12-504a to 12-504f, inclusive, shall be recorded by any town clerk unless the tax imposed by said sections has been paid. Upon the recording of such deed and the payment of the required conveyance tax such land shall be automatically declassified and the assessor shall forthwith record with the town clerk a certificate setting forth that such land has been declassified. Thereafter, such land shall be assessed at its fair market value as determined by the assessor under the provisions of section 12-63 for all other property, until such time as a record owner may reclassify such land.

Sec. 12-504c. Excepted transfers. The provisions of section 12-504a shall not be applicable to the following: (1) Transfers of land resulting from eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof; (4) strawman deeds and deeds which correct, modify, supplement or confirm a deed previously recorded; (5) deeds between husband and wife and parent and child when no consideration is received, except that a subsequent nonexempt transfer by the grantee in such cases shall be subject to the provisions of said section 12-504a as it would be if the grantor were making such nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds made pursuant to a merger of a corporation; (10) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the capital stock of such subsidiary; (11) property transferred as a result of death when no consideration is received and in such transfer the date of acquisition or classification of the land for purposes of sections 12-504a to 12-504f, inclusive, whichever is earlier, shall be the date of acquisition or

classification by the decedent; (12) deeds to any corporation, trust or other entity, of land to be held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, provided such corporation, trust or other entity has received a determination from the Internal Revenue Service that contributions to it are deductible under applicable sections of the Internal Revenue Code; (13) land subject to a covenant specifically set forth in the deed transferring title to such land, which covenant is enforceable by the town in which such land is located, to refrain from selling, transferring or developing such land in a manner inconsistent with its classification as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, or open space land pursuant to section 12-107e, for a period of not less than eight years from the date of transfer, if such covenant is violated the conveyance tax set forth in this chapter shall be applicable at the rate multiplied by the market value as determined by the assessor which would have been applicable at the date the deed containing the covenant was delivered and, in addition, the town or any taxpayer therein may commence an action to enforce such covenant; (14) land the development rights to which have been sold to the state under chapter 422a; and (15) deeds to or from any limited liability company when the grantors or grantees are the same individuals as the principals or members of the limited liability company. If action is taken under subdivision (13) of this section by a taxpayer, such action shall commence prior to the ninth year following the date of the deed containing such covenant and the town shall be served as a necessary party.

Sec. 12-504d. Appeals. Any person aggrieved by the imposition of a tax under the provisions of sections 12-504a to 12-504f, inclusive, may appeal therefrom as provided in sections 12-111, 12-112 and 12-118. If the time for appealing to the board of assessment appeals has passed, the taxpayer may appeal at the next regularly scheduled meeting.

Sec. 12-504e. Conveyance tax applicable on change of use or classification of land. Any land which has been classified by the owner as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, or as open space land pursuant to section 12-107e, if changed by him, within a period of ten years of his acquisition of title, to use other than farm, forest or open space, shall be subject to said conveyance tax as if there had been an actual conveyance by him, as provided in sections 12-504a and 12-504b, at the time he makes such change in use. For the purposes of this section: (1) The value of any such property shall be the fair market value thereof as determined by the assessor in conjunction with the most recent revaluation, and (2) the date used for purposes of determining such tax shall be the date on which the use of such property is changed, or the date on which the assessor becomes aware of a change in use of such property, whichever occurs first.

Sec. 12-504h. Termination of classification as farm, forest or open space land. Any such classification of farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, or open space land pursuant to section 12-107e, shall be deemed personal to the particular owner who requests and receives such classification and shall not run with the land. Any such land which has been classified by a record owner shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of said sections 12-107c, 12-107d and 12-107e, until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner, or (2) such land is sold or transferred by said record owner. Upon the sale or transfer of any such property, the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, or open space land pursuant to section 12-107e shall cease as of the date of sale or transfer. In the event that a change in use of any such property occurs, the provisions of section 12-504e shall apply in terms of determining the date of change and the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, or open space land pursuant to section 12-107e shall cease as of such date.