



General Assembly

Raised Bill No. 474

February Session, 2002

LCO No. 1759

Referred to Committee on Planning and Development

Introduced by:
(PD)

AN ACT CONCERNING LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND OR FOREST LAND.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2002*) (a) The record owner of any
2 land which has been classified as open space land, pursuant to section
3 12-107e of the general statutes, as amended, if changed by the record
4 owner to a use inconsistent with that described in said owner's
5 application for the existing classification within a period of ten years
6 from the time said owner first caused such land to be so classified,
7 shall be liable for the payment of municipal taxes on such land
8 including a prorated share of taxes for the tax year in which the change
9 in use took place. Such liability shall attach to the property as a charge
10 thereon.

11 (b) The record owner shall notify, in writing, the assessor of the
12 town of the change in use. If the owner fails to provide notice, such
13 failure shall waive rights of appeal as provided hereinafter and shall
14 subject the owner to a ten per cent surtax.

15 (c) Not later than fifteen days after receipt by the assessor of such

16 notice of change in use, the assessor shall add such property, to the
17 taxable grand list of the town at its normal full assessment value,
18 prorated from the date of transfer to the next assessment date, and
19 shall not later than five days thereafter notify the owner and the tax
20 collector of the town of the assessment so placed upon the property.

21 (d) The owner may appeal the doings of the assessor to the board of
22 assessment appeals and the Superior Court as otherwise provided in
23 chapter 203 of the general statutes, provided such appeal shall be
24 extended in time to the next succeeding board of assessment appeals, if
25 the statutory period for the meeting of such board has passed.

26 (e) Upon receipt of such notice from the assessor, the tax collector of
27 the town shall, if such notice is received after the normal billing date,
28 within ten days thereafter mail or hand a bill to the owner based upon
29 an amount prorated by the assessor. Such tax shall be due and payable
30 and collectible as other municipal taxes and subject to the same liens
31 and processes of collection, provided such tax shall be due and
32 payable in an initial or single installment due and payable not sooner
33 than thirty days after the date such bill is mailed or handed to the
34 owner, and in any remaining, regular installments, as the same are due
35 and payable, and the several installments of a tax so due and payable
36 shall be equal.

37 Sec. 2. (NEW) (*Effective July 1, 2002*) (a) The record owner of any
38 land which has been classified as farm land pursuant to section 12-107c
39 of the general statutes, as amended, or as forest land pursuant to
40 section 12-107d of the general statutes, as amended, if changed by the
41 record owner to a use inconsistent with that described in said owner's
42 application for the existing classification within a period of ten years
43 from the time said owner acquired title to such land or from the time
44 said owner first caused such land to be so classified, whichever is
45 earlier, shall be liable for the payment of municipal taxes on such land
46 including a prorated share of taxes for the tax year in which the change
47 in use took place. Such liability shall attach to the property as a charge

48 thereon.

49 (b) The record owner shall notify, in writing, the assessor of the
50 town of the change in use. If the owner fails to provide notice, such
51 failure shall waive rights of appeal as provided hereinafter and shall
52 subject the owner to a ten per cent surtax.

53 (c) Not later than fifteen days after receipt by the assessor of such
54 notice of change in use, the assessor shall add such property, to the
55 taxable grand list of the town at its normal full assessment value,
56 prorated from the date of transfer to the next assessment date, and
57 shall not later than five days thereafter notify the owner and the tax
58 collector of the town of the assessment so placed upon the property.

59 (d) The owner may appeal the doings of the assessor to the board of
60 assessment appeals and the Superior Court as otherwise provided in
61 chapter 203 of the general statutes, provided such appeal shall be
62 extended in time to the next succeeding board of assessment appeals, if
63 the statutory period for the meeting of such board has passed.

64 (e) Upon receipt of such notice from the assessor, the tax collector of
65 the town shall, if such notice is received after the normal billing date,
66 within ten days thereafter mail or hand a bill to the owner based upon
67 an amount prorated by the assessor. Such tax shall be due and payable
68 and collectible as other municipal taxes and subject to the same liens
69 and processes of collection, provided such tax shall be due and
70 payable in an initial or single installment due and payable not sooner
71 than thirty days after the date such bill is mailed or handed to the
72 owner, and in any remaining, regular installments, as the same are due
73 and payable, and the several installments of a tax so due and payable
74 shall be equal.

This act shall take effect as follows:	
Section 1	<i>July 1, 2002</i>
Sec. 2	<i>July 1, 2002</i>

Statement of Purpose:

To apply the property tax to farm land, open space land and forest land upon a change in use.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]