



General Assembly

January Session, 2007

**Raised Bill No. 7230**

LCO No. 4518

\*04518 \_\_\_\_\_ ENV\*

Referred to Committee on Environment

Introduced by:  
(ENV)

**AN ACT CONCERNING THE PRESERVATION OF CERTAIN PUBLIC GOLF COURSES AS OPEN SPACE.**

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

1 Section 1. (NEW) (*Effective October 1, 2007, and applicable to assessment*  
2 *years commencing on or after October 1, 2007*) (a) "Public golf course land"  
3 means any golf course consisting of at least twenty-five acres of land  
4 that is open for use by the public for golfing, derives at least fifty per  
5 cent of its annual revenues from daily fees or group outings and  
6 consists of not less than nine golf holes.

7 (b) An owner of land may apply for classification as public golf  
8 course land on any grand list of a municipality by filing a written  
9 notice for such classification with the assessor thereof not less than  
10 thirty days before and not later than thirty days after the assessment  
11 date, provided in a year in which a revaluation, in accordance with  
12 section 12-62 of the general statutes, of all real property becomes  
13 effective, such application may be filed not later than ninety days after  
14 such assessment date.

15 (c) Failure to file a written notice for classification as public golf

16 course land within the time limit prescribed in subsection (b) of this  
17 section shall be considered a waiver of the right to such classification  
18 on such assessment list.

19 (d) Any person aggrieved by the denial by an assessor of any  
20 application for the classification of land as public golf course land shall  
21 have the same rights and remedies for appeal and relief as are  
22 provided in the general statutes for taxpayers claiming to be aggrieved  
23 by the actions of assessors or boards of assessment appeals.

24 Sec. 2. Subsection (a) of section 12-63 of the general statutes is  
25 repealed and the following is substituted in lieu thereof (*Effective*  
26 *October 1, 2007, and applicable to assessment years commencing on or after*  
27 *October 1, 2007*):

28 (a) The present true and actual value of land classified as farm land  
29 pursuant to section 12-107c, as forest land pursuant to section 12-107d,  
30 or as open space land pursuant to section 12-107e shall be based upon  
31 its current use without regard to neighborhood land use of a more  
32 intensive nature, provided in no event shall the present true and actual  
33 value of open space land be less than it would be if such open space  
34 land comprised a part of a tract or tracts of land classified as farm land  
35 pursuant to section 12-107c. The present true and actual value of land  
36 classified as public golf course land pursuant to section 1 of this act  
37 shall be based upon its value as open space land plus an assessment  
38 based upon per hole depreciated improvements that shall be reduced  
39 by forty per cent during the first assessment year after application,  
40 sixty per cent during the second year, eighty per cent during the third  
41 year and one hundred per cent each year thereafter. Said reduction  
42 shall not include buildings and parking lots, which shall be valued at  
43 fair market value. The present true and actual value of all other  
44 property shall be deemed by all assessors and boards of assessment  
45 appeals to be the fair market value thereof and not its value at a forced  
46 or auction sale.

47 Sec. 3. Subsection (b) of section 12-504a of the general statutes is

48 repealed and the following is substituted in lieu thereof (*Effective*  
49 *October 1, 2007, and applicable to assessment years commencing on or after*  
50 *October 1, 2007*):

51 (b) Any land which has been classified by the record owner thereof  
52 as open space land pursuant to section 12-107e, or as public golf course  
53 land pursuant to section 1 of this act, if sold or transferred by him  
54 within a period of ten years from the time he first caused such land to  
55 be so classified, shall be subject to a conveyance tax applicable to the  
56 total sales price of such land, which tax shall be in addition to the tax  
57 imposed under sections 12-494 to 12-504, inclusive. Said conveyance  
58 tax shall be at the following rate: (1) Ten per cent of said total sales  
59 price if sold within the first year following the date of such  
60 classification; (2) nine per cent if sold within the second year following  
61 the date of such classification; (3) eight per cent if sold within the third  
62 year following the date of such classification; (4) seven per cent if sold  
63 within the fourth year following the date of such classification; (5) six  
64 per cent if sold within the fifth year following the date of such  
65 classification; (6) five per cent if sold within the sixth year following  
66 the date of such classification; (7) four per cent if sold within the  
67 seventh year following the date of such classification; (8) three per cent  
68 if sold within the eighth year following the date of such classification;  
69 (9) two per cent if sold within the ninth year following the date of such  
70 classification; and (10) one per cent if sold within the tenth year  
71 following the date of such classification. No conveyance tax shall be  
72 imposed on such record owner by the provisions of sections 12-504a to  
73 12-504f, inclusive, as amended by this act, following the end of the  
74 tenth year after the date of such classification by the record owner or  
75 person acquiring title to such land or causing such land to be so  
76 classified.

77 Sec. 4. Section 12-504c of the general statutes is repealed and the  
78 following is substituted in lieu thereof (*Effective October 1, 2007, and*  
79 *applicable to assessment years commencing on or after October 1, 2007*):

80 The provisions of section 12-504a, as amended by this act, shall not  
81 be applicable to the following: (1) Transfers of land resulting from  
82 eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by  
83 the United States of America, state of Connecticut or any political  
84 subdivision or agency thereof; (4) strawman deeds and deeds which  
85 correct, modify, supplement or confirm a deed previously recorded; (5)  
86 deeds between husband and wife and parent and child when no  
87 consideration is received, except that a subsequent nonexempt transfer  
88 by the grantee in such cases shall be subject to the provisions of said  
89 section 12-504a as it would be if the grantor were making such  
90 nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of  
91 partition; (9) deeds made pursuant to a merger of a corporation; (10)  
92 deeds made by a subsidiary corporation to its parent corporation for  
93 no consideration other than the cancellation or surrender of the capital  
94 stock of such subsidiary; (11) property transferred as a result of death  
95 when no consideration is received and in such transfer the date of  
96 acquisition or classification of the land for purposes of sections 12-504a  
97 to 12-504f, inclusive, as amended by this act, whichever is earlier, shall  
98 be the date of acquisition or classification by the decedent; (12) deeds  
99 to any corporation, trust or other entity, of land to be held in  
100 perpetuity for educational, scientific, aesthetic or other equivalent  
101 passive uses, provided such corporation, trust or other entity has  
102 received a determination from the Internal Revenue Service that  
103 contributions to it are deductible under applicable sections of the  
104 Internal Revenue Code; (13) land subject to a covenant specifically set  
105 forth in the deed transferring title to such land, which covenant is  
106 enforceable by the town in which such land is located, to refrain from  
107 selling, transferring or developing such land in a manner inconsistent  
108 with its classification as farm land pursuant to section 12-107c, forest  
109 land pursuant to section 12-107d [or] open space land pursuant to  
110 section 12-107e, or public golf course land pursuant to section 1 of this  
111 act for a period of not less than eight years from the date of transfer, if  
112 such covenant is violated the conveyance tax set forth in this chapter  
113 shall be applicable at the rate multiplied by the market value as

114 determined by the assessor which would have been applicable at the  
115 date the deed containing the covenant was delivered and, in addition,  
116 the town or any taxpayer therein may commence an action to enforce  
117 such covenant; (14) land the development rights to which have been  
118 sold to the state under chapter 422a; and (15) deeds to or from any  
119 limited liability company when the grantors or grantees are the same  
120 individuals as the principals or members of the limited liability  
121 company. If action is taken under subdivision (13) of this section by a  
122 taxpayer, such action shall commence prior to the ninth year following  
123 the date of the deed containing such covenant and the town shall be  
124 served as a necessary party.

125 Sec. 5. Section 12-504e of the general statutes is repealed and the  
126 following is substituted in lieu thereof (*Effective October 1, 2007, and*  
127 *applicable to assessment years commencing on or after October 1, 2007*):

128 Any land which has been classified by the owner as farm land  
129 pursuant to section 12-107c, as forest land pursuant to section 12-107d,  
130 [or] as open space land pursuant to section 12-107e, or as public golf  
131 course land pursuant to section 1 of this act, if changed by him, within  
132 a period of ten years of his acquisition of title, to use other than farm,  
133 forest or open space, shall be subject to said conveyance tax as if there  
134 had been an actual conveyance by him, as provided in sections 12-  
135 504a, as amended by this act, and 12-504b, at the time he makes such  
136 change in use. For the purposes of this section: (1) The value of any  
137 such property shall be the fair market value thereof as determined by  
138 the assessor in conjunction with the most recent revaluation, and (2)  
139 the date used for purposes of determining such tax shall be the date on  
140 which the use of such property is changed, or the date on which the  
141 assessor becomes aware of a change in use of such property,  
142 whichever occurs first.

143 Sec. 6. Section 12-504f of the 2006 supplement to the general statutes  
144 is repealed and the following is substituted in lieu thereof (*Effective*  
145 *October 1, 2007, and applicable to assessment years commencing on or after*

146 *October 1, 2007*):

147 (a) The tax assessor shall file annually, not later than sixty days after  
148 the assessment date, with the town clerk a certificate for any land  
149 which has been classified as farm land pursuant to section 12-107c, as  
150 forest land pursuant to section 12-107d, [or] as open space land  
151 pursuant to section 12-107e or as public golf course land pursuant to  
152 section 1 of this act, which certificate shall set forth the date of the  
153 initial classification and the obligation to pay the conveyance tax  
154 imposed by this chapter. Said certificate shall be recorded in the land  
155 records of such town. Any such classification of land shall be deemed  
156 personal to the particular owner who requests such classification and  
157 shall not run with the land. The town clerk shall notify the tax assessor  
158 of the filing in the land records of the sale of any such land. Upon  
159 receipt of such notice the tax assessor shall inform the new owner of  
160 the tax benefits of classification of such land as farm land, forest land  
161 or open space land.

162 (b) Notwithstanding subsection (a) of this section, upon approval of  
163 an application for classification of golf course land pursuant to section  
164 1 of this act, the assessor shall file a notice of the classification of such  
165 land as golf course land in the land records of the town, and such filing  
166 shall constitute a lien on the land for all taxes due upon or before such  
167 filing.

168 Sec. 7. Section 12-504h of the general statutes is repealed and the  
169 following is substituted in lieu thereof (*Effective October 1, 2007, and*  
170 *applicable to assessment years commencing on or after October 1, 2007*):

171 Any such classification of farm land pursuant to section 12-107c,  
172 forest land pursuant to section 12-107d, [or] open space land pursuant  
173 to section 12-107e, or as public golf course land pursuant to section 1 of  
174 this act shall be deemed personal to the particular owner who requests  
175 and receives such classification and shall not run with the land. Any  
176 such land which has been classified by a record owner shall remain so  
177 classified without the filing of any new application subsequent to such

178 classification, notwithstanding the provisions of said sections 12-107c,  
179 12-107d and 12-107e, until either of the following shall occur: (1) The  
180 use of such land is changed to a use other than that described in the  
181 application for the existing classification by said record owner, or (2)  
182 such land is sold or transferred by said record owner. Upon the sale or  
183 transfer of any such property, the classification of such land as farm  
184 land pursuant to section 12-107c, forest land pursuant to section 12-  
185 107d, or open space land pursuant to section 12-107e, shall cease as of  
186 the date of sale or transfer. In the event that a change in use of any  
187 such property occurs, the provisions of section 12-504e, as amended by  
188 this act, shall apply in terms of determining the date of change and the  
189 classification of such land as farm land pursuant to section 12-107c,  
190 forest land pursuant to section 12-107d, or open space land pursuant to  
191 section 12-107e shall cease as of such date.

192       Sec. 8. (NEW) (*Effective October 1, 2007, and applicable to assessment*  
193 *years commencing on or after October 1, 2007*)

194       Any owner of land classified as public golf course land pursuant to  
195 section 1 of this act shall give written notice by certified mail to the: (1)  
196 Chief elected official, city council or selectman, (2) assessor, and (3)  
197 municipal zoning commission, planning commission or combined  
198 planning and zoning commission of such owner's intention to sell or  
199 convert such land to a use other than that of public golf course land. If  
200 the owner intends to sell such land, the city or town may match a bona  
201 fide offer to purchase such land. If the owner intends to convert such  
202 land for a use other than that of public golf course land, the city or  
203 town may purchase such land at its fair market value, as determined  
204 by an impartial appraisal. The city or town may assign its option to  
205 purchase such land to a nonprofit conservation organization of its  
206 choosing. The owner may not sell or convert such land until not less  
207 than one hundred twenty days after the mailing of the required notices  
208 or until the owner has been notified in writing that the town shall not  
209 exercise its option to purchase the land, whichever is earlier.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	New section
Sec. 2	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-63(a)
Sec. 3	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-504a(b)
Sec. 4	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-504c
Sec. 5	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-504e
Sec. 6	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-504f
Sec. 7	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-504h
Sec. 8	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	New section

**Statement of Purpose:**

To protect those public golf courses at risk of development.

*[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.]*