



**House Bill No. 6263**

**Public Act No. 11-198**

***AN ACT CONCERNING THE TRANSITION FROM THE TEN MILL PROGRAM.***

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

Section 1. Section 12-96 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

Woodland or land suitable for forest planting not less than twenty-five acres in area and not exceeding in value one hundred dollars per acre exclusive of timber growing thereon may, upon application of the owner, be given special classification as forest land for purposes of taxation. Application for such classification shall be made to the State Forester, accompanied by such description of the land as the State Forester may require and by a sworn statement from the assessors of the town giving the true value of the land alone and the true value of any timber thereon. When the value of the land alone exceeds one hundred dollars per acre, it shall not be classified as forest land. When such application has been made, the State Forester shall examine the land and, if he finds the requirements herein specified have been fulfilled, he shall issue a quadruplicate certificate of classification, the original to be filed in the State Forester's office, one copy in the office of the Secretary of the Office of Policy and Management, one copy in the assessors' office of the town in which the land is located and one

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copy with the owner, who shall cause it to be entered on the land records of such town. Any owner of land classified under this section may, on or after October 1, 1972, but prior to October 1, 1973, and on or after the effective date of this section, convert to the provisions of section 12-107d without penalty, including, but not limited to, any penalty for the value of any standing timber, provided a sale or donation of such land to a nonprofit land preservation organization or the sale or donation of a permanent conservation easement upon such land precedes such conversion. On and after the last day of the calendar year that represents the fiftieth anniversary of the classification of such owner's land under this section, any owner who elects to continue with such classification shall have an annual tax due that shall not exceed the annual tax due for a similarly situated landowner under the provisions of section 12-107d. Any owner who elects to no longer participate in such classification shall be subject to any applicable penalty as provided in this chapter. Any such owner desiring such conversion shall notify the board of assessors of the town in which the land is located by registered mail. Nothing in this section shall be construed to affect any other agreement between such owner and the town in which the land is located.

Sec. 2. Section 12-97 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

Land bearing timber of more than ten years' growth, such timber having a taxable value, may be classified as forest land as specified in section 12-96, as amended by this act, and shall thereafter be taxed annually at the local rate, but not more than ten mills in any case, upon the true and actual value of the land and timber separately as established by the assessors at the time the classification was made. A revaluation of both land and timber separately shall be made by the assessors fifty years after the date of original classification, such revaluation to be subject to an annual tax at the local rate, but not more

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than ten mills, for another period of fifty years. At the end of this period, provided such classification has been continuously maintained, such land and timber shall, whenever necessary, be revalued separately by the assessors, and such new valuation shall be taxed annually thereafter at the local rate. Whenever a cutting is made on land classified under this section, except as specified in section 12-100, the material removed shall be subject to a graduated yield tax at the following rates on the value determined as provided in section 12-100: From one to ten years after the land has been classified the tax shall be two per cent of the yield; from eleven to twenty years after the land has been classified the tax shall be three per cent of the yield; from twenty-one to thirty years after the land has been classified the tax shall be four per cent of the yield; from thirty-one to forty years after the land has been classified the tax shall be five per cent of the yield; from forty-one to fifty years after the land has been classified the tax shall be six per cent of the yield; over fifty years after the land has been classified the tax shall be seven per cent of the yield. Any owner of land classified under this section may, on or after October 1, 1972, but prior to October 1, 1973, and on or after the effective date of this section, convert to the provisions of section 12-107d without penalty, including, but not limited to, any penalty for the value of any standing timber, provided a sale or donation of such land to a nonprofit land preservation organization or the sale or donation of a permanent conservation easement upon such land precedes such conversion. On and after the last day of the calendar year that represents the fiftieth anniversary of the classification of such owner's land under this section, any owner who elects to continue with such classification shall have an annual tax due that shall not exceed the annual tax due for a similarly situated landowner under the provisions of section 12-107d. Any owner who elects to no longer participate in such classification shall be subject to any applicable penalty as provided in this chapter. Any such owner desiring such conversion shall notify the board of assessors of the town in which the land is located by registered mail.

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Nothing in this section shall be construed to affect any other agreement between such owner and the town in which the land is located.

Sec. 3. Section 12-98 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

Land fully stocked with forest trees not more than ten years old, except scattered older trees the value of which for timber does not increase the assessed value of the property, land incompletely or partially stocked with forest trees not more than ten years old, when planted with a sufficient number of additional trees to assure a spacing of approximately eight by eight feet over the entire area, and open land planted with forest trees not less than seven hundred to the acre, provided in each case the trees planted shall be ash, chestnut, maple, oak, tulip, white pine, red pine, Scotch pine, European larch or Norway spruce, or any other kinds of trees approved by the State Forester, and provided the State Forester shall approve the manner in which the trees are planted, may be classified as forest land as specified in section 12-96, as amended by this act, and shall thereafter be taxed annually at the local rate, but not more than ten mills in any case, on a valuation of the land alone established and reestablished by the assessors of the town as provided in section 12-97, as amended by this act. Whenever a cutting has been made, except as specified in section 12-100, a yield tax of ten per cent shall be levied on the value of the material removed, such value to be determined as provided in section 12-100. Whenever a timber crop has been removed, either in one or several cuttings, and the land reforested, either naturally or by planting, such land may be reclassified upon application by the owner, or the existing classification may be continued and tax collected on the established valuation as hereinbefore provided for the balance of the uncompleted valuation period. If the existing classification is continued, a revaluation shall be made at the end of such uncompleted

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period and taxes thereafter assessed as hereinbefore provided. Any owner of land classified under this section may, on or after October 1, 1972, but prior to October 1, 1973, and on or after the effective date of this section, convert to the provisions of section 12-107d without penalty, including, but not limited to, any penalty for the value of any standing timber, provided a sale or donation of such land to a nonprofit land preservation organization or the sale or donation of a permanent conservation easement upon such land precedes such conversion. On and after the last day of the calendar year that represents the fiftieth anniversary of the classification of such owner's land under this section, any owner who elects to continue with such classification shall have an annual tax due that shall not exceed the annual tax due for a similarly situated landowner under the provisions of section 12-107d. Any owner who elects to no longer participate in such classification shall be subject to any applicable penalty as provided in this chapter. Any such owner desiring such conversion shall notify the board of assessors of the town in which the land is located by registered mail. Nothing in this section shall be construed to affect any other agreement between such owner and the town in which the land is located.

Approved July 13, 2011