



Connecticut Association of Assessing Officers, Inc.

Charles Danna, President
Town of South Windsor

Stuart Topliff, 1st Vice President
John Rainaldi, 2nd Vice President
Lawrence G. LaBarbera, Treasurer
Helen Totz, Secretary

March 2, 2012

Testimony in Support of

Raised Bill 262 AAC The Assessment of Farm Machinery and Livestock and the Transfer of Land Classified as Farm Land, Open Space Land, Forest Land and Maritime Heritage Land.

Carolyn Nadeau, CCMA II
Chairman PA 490 Advisory Committee

Senator Cassano, Representative Gentile and members of the Planning and Development Committee:

I greatly appreciate the opportunity to address this committee, and in deference to your busy schedules, I will be very brief in my comments, but will certainly make myself available for any questions you may have on this. I am here as the Chairman of the PA 490 Advisory Committee for the Connecticut Association of Assessing Officers along with the President of the Association Charlie Danna, to ask for your support for RB 262

Back in the 1960's, your predecessors in the legislature had the foresight to adopt legislation that, in their words, "preserved farm, forest, and open space lands." Their prudence has assisted landowners for decades by allowing them to continue cultivating their farms, and leaving our valuable forested and open space lands intact. As time has gone on, however, we have come to realize that some areas in the statutes are vague; even silent, and others are out of synch with themselves.

The CT Department of Agriculture, the DEEP Division of Forestry, the Connecticut Farm Bureau, the CT Forest & Parks Association and the CAAO have put together a comprehensive package that will clarify the gray areas, and will coordinate loose ends in the language so that the administration of this program will be more efficient and more consistent for both the property owners and the municipalities.

As you probably know, there is a ten year ownership requirement with PA 490 and a conveyance penalty is due back to the town if the ten year commitment is not fulfilled. There are exceptions to this, for example, if a property transfers to a family member, the penalty is waived. What is silent, though, is whether or not the ten year timeframe starts again when an excepted transfer occurs. We are of the opinion that it should not, and would like to amend the language to say so unequivocally. This same area of the law refers to "husband & wife". We ask that this be corrected to "spouse". We are further suggesting that when a property transfers for any reason other than a sale, that the new owner file an "update application" so that all town records can be properly maintained without confusion that the penalty period may begin again.

The current language of the bill does contain what we hope is a drafting error, that we would ask you to correct before considering for approval; it calls for the applications to be sent to the respective state agencies. The applications are actually submitted to the local Municipal Assessor's Office so we will need to adjust the language slightly to allow this current practice to continue.

As I mentioned at the start, these changes are technical in nature but the clarity they will bring to the program will help tremendously. The application time for PA 490 is Sept 1st to Oct 31st each year except that in a year of revaluation, in which the deadline is Dec. 31st. Every year the assessor must, by Nov. 30th, file a report to the Town Clerk listing the newly classified lands. We are suggesting that this report deadline be changed to Jan 31st to accommodate the extended deadline during a year of revaluation.

CGS 12-91 requires that the town exempt up to 100,000 in value on farm equipment, and section (b) allows for a municipal option to increase that exemption by 100,000 in assessed value. We would like to change the mandatory exemption to assessed value so that both sections of the law are in agreement.

Finally, our current law calls for the assessment and taxation of horses over the value of \$1000. Horses are the only living creature left on the tax rolls in Connecticut. All other farm animals and pets were exempted decades ago. In our opinion, this is an unfair, inequitable and indiscriminate tax. Assessors are required to value these animals, and to the best of my knowledge, not one assessor in the state is qualified to do so. Animal boarding and animal husbandry are big businesses, but horses are the only ones left taxable. We respectfully request that you consider, as a part of RB262, a local option that will allow municipalities the opportunity to fully exempt all horses.

Thank you for your attention today, and Charlie and I will be glad to answer any questions.

Carolyn Nadeau, CCMA II Chairman, PA 490 Advisory Committee

Charles Danna President, CAAO