



Connecticut Farm Bureau Association
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March 1, 2013

Testimony in Support of: S.B. 961 AN ACT CONCERNING THE ASSESSMENT OF LIVESTOCK AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARITIME HERITAGE LAND.

Submitted by: Henry N. Talmage, Executive Director, Connecticut Farm Bureau Association

The following testimony is submitted on behalf of the Connecticut Farm Bureau, a statewide nonprofit membership organization of over 5,000 families dedicated to farming and the future of Connecticut agriculture.

Senator Cassano, Representative Rojas and Members of the Planning and Development Committee:

Connecticut Farm Bureau Association supports S.B. 961 which provides for technical changes to PA 490 Connecticut's Land Use Value Assessment Law and provides for the tax on horses as a municipal option.

PA 490 is the single most important land use legislation codified in the Connecticut General Statutes which allows for farmland, forestland, open space land and maritime heritage land to be taxed at its current value rather than its highest and best use. The technical changes proposed in S.B. 961 will help municipal assessors and PA 490 landowners by clarifying grey areas that currently exist within the PA 490 statutes. The technical changes proposed in S.B. 961 will clarify that the conveyance tax is not applicable to certain excepted transfers while providing a mechanism for assessors to update information on PA 490 land. The proposed changes also help clarify filing dates and filing requirements both for landowners and municipal assessors. These technical changes will assure that PA 490 continues to be implemented within the intent of the legislation set forth in the Declaration of Policy which speaks to the value of protecting Connecticut's working land for all Connecticut residents.

S.B. 961 also allows for the tax on horses to be a municipal option. Municipalities that derive income from the tax on horses may choose to do so. Those municipalities that determine the administrative costs to process and collect the tax exceeds the benefits generated from the taxes collected may choose to eliminate the tax on horses by a vote of their legislative body.

The Connecticut Farm Bureau supports the changes outlined in S.B. 961 as they allow for better operational clarity, efficiency and flexibility.