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# Connecticut Association of Assessing Officers, Inc.

Stuart Topliff, President  
Town of Rocky Hill

John Rainaldi, President Elect  
Lawrence G. LaBarbera, Treasurer  
Helen Tetz, Secretary

February 14, 2014

Testimony in Support of

Raised Bill 5057

***AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND  
THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND  
MARINE HERITAGE LAND***

Carolyn Nadeau, CCMA II  
Chairman PA 490 Advisory Committee

Senator Osten, Representative Rojas and members of the Planning and Development Committee:

I greatly appreciate the opportunity to submit this testimony to the committee. I write this as the Chairman of the PA 490 Advisory Committee for the Connecticut Association of Assessing Officers to ask for your support of RB 5057

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.

There is a disconnect in the language that pertains to the due date of The Certified Forester's Report that we hope to correct, and in keeping with recommendations from the DEEP Division of Forestry, we would like to have a this report due from new updated applications if one has not been completed with ten years of the application date.

As mentioned above, 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 1<sup>st</sup> to Oct 31<sup>st</sup> each year except that in a year of revaluation, in which the deadline is Dec. 31<sup>st</sup>. Every year the assessor must, by Nov. 30<sup>th</sup>, file a report to the Town Clerk listing the newly classified lands. We are suggesting that this report deadline be changed to Jan 31<sup>st</sup> 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 RB 961, a local option that will allow municipalities the opportunity to fully exempt all horses.

Thank you,  
Carolyn Nadeau, CCMA II  
Chairman, PA 490 Advisory Committee  
Connecticut Association of Assessing Officers