



General Assembly

February Session, 2018

Raised Bill No. 5534

LCO No. 2557



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING THE CLASSIFICATION OF FARM LAND.

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

1 Section 1. Section 12-107c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2018, and*
3 *applicable to assessment years commencing on or after October 1, 2018*):

4 (a) An owner of land may apply for its classification as farm land on
5 any grand list of a municipality by filing a written application for such
6 classification with the assessor thereof not earlier than thirty days
7 before or later than thirty days after the assessment date, provided in a
8 year in which a revaluation of all real property in accordance with
9 section 12-62 becomes effective such application may be filed not later
10 than ninety days after such assessment date. The assessor shall
11 determine whether such land is farm land and, if such assessor
12 determines that it is farm land, he or she shall classify and include it as
13 such on the grand list. In determining whether such land is farm land,
14 such assessor shall take into account, among other things, the acreage
15 of such land, the portion thereof in actual use for farming or
16 agricultural operations, the productivity of such land, the gross income

17 derived therefrom, the nature and value of the equipment used in
18 connection therewith, and the extent to which the tracts comprising
19 such land are contiguous. The assessor shall not deny the application
20 of an owner of land for classification of such land as farm land if such
21 land meets the criteria for classification as farm land pursuant to this
22 subsection.

23 (b) An application for classification of land as farm land shall be
24 made upon a form prescribed by the Commissioner of Agriculture and
25 shall set forth a description of the land, a general description of the use
26 to which it is being put, a statement of the potential liability for tax
27 under the provisions of sections 12-504a to 12-504f, inclusive, and such
28 other information as the assessor may require to aid the assessor in
29 determining whether such land qualifies for such classification.

30 (c) Failure to file an application for classification of land as farm
31 land within the time limit prescribed in subsection (a) and in the
32 manner and form prescribed in subsection (b) shall be considered a
33 waiver of the right to such classification on such assessment list.

34 (d) Any person aggrieved by the denial of any application for the
35 classification of land as farm land shall have the same rights and
36 remedies for appeal and relief as are provided in the general statutes
37 for taxpayers claiming to be aggrieved by the doings of assessors or
38 boards of assessment appeals.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018</i>	12-107c

PD *Joint Favorable*