

Farm and Forest Land Classification

Farm Land

If you wish to have your land classified as farm land, you must contact the Assessor's office for an application and directions for completing the application. The filing period for this program is between September 1st and October 31st. Annual application and renewal for 490 farm land classification is not required unless there is a change in use or ownership.

When considering your application for farm land the Assessor shall take into account, among other things the following criteria:

- the total acreage,
- the portion of land in actual use for farming or agricultural operations,
- the productivity of the land,
- the gross income derived from the land,
- the nature and value of equipment used in connection with the farm
- the extent to which tracts comprising the land are contiguous.

Forest Land

If you wish to have your land classified as forest land, you must make application to the Division of Forestry of the Department of Environmental Protection. An application and directions for completing the application can be obtained from the Assessor's office. The filing period for this program is between September 1st and October 31st. Annual application and renewal for 490 forest land classification is not required unless there is a change in use or ownership.

The General Statutes defines forest land as "any tract or tracts of land aggregating twenty five acres or more in area bearing tree growth in such quantity and so spaced as to constitute in the opinion of the State Forester a forest area and maintained in the option of the State Forester in a state of proper forest condition and such land consists of (1) one tract of land of twenty five or more contiguous acres, which acres may be in one or contiguous municipalities, (2) two or more tracts of land aggregating twenty five acres or more in which no single component tract shall consist of less than ten acres or (3) any tract of land which is contiguous to a tract owned by the same owner which has been designated as forest land by the State Forester.

Recommended values for designated farm and forest land

The Secretary of the Office of Policy and Management is required to develop schedules of use values for farm and forest land. New values are developed every five years.