

PA-490 Farmland Classification Information Sheet

“It is in the public interest to encourage the preservation of farmland, forest land and open space land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state’s natural resources and to provide for the welfare and happiness of the inhabitants of the state.”

1. **Application (M-29) Filing Period: Sept 1-Oct31.** Applications that are incomplete or not filed within the prescribed time will not be accepted for PA 490 classification.
2. **The local Assessor is charged with determining what will or will not qualify as PA 490 Farmland.**
3. **The role of the farmland owner** is to keep the land in agricultural use in order to maintain the PA 490 classification. The landowner must complete and sign their forms as well as provide any supporting documentation that the Assessor requests which may include aerial photos or maps of the farming operation.
4. **“PA 490 classification cannot be granted for the mere ‘intent’ to farm. There must be evidence of a bona-fide agribusiness and farming activity.”**
5. **New farmers may put forth expenses for the first several years without showing any profit. – There is no specific income requirement to be considered under PA 490, but **hobby farming or farming for personal use is not considered eligible for PA 490.****
 - a. The Assessor may ask an applicant for proof of applicant’s agricultural endeavors such as financials, a business plan for the operation, or lease agreements. This is acceptable and may be beneficial for both parties in determining PA 490 farmland classification.
6. **If a landowner is involved with an equine business, then they are a farmer. If the landowner has a horse only for pleasure, and not for some business related activity, the land use may not be valued as farmland.**
7. **Annual application for renewal is not required unless there is a change of use or the land is sold or transferred; however, landowners will be responsible to **file a personal property declaration with the Assessor’s office each year**, as well as provide a copy of their **Schedule F tax form**.**
8. **If land classified as farmland is sold or transferred within the first ten years of being classified and the record owner who classified the property has owned the land for less than ten years, then an additional conveyance tax is applicable to the total sales price of such land.**

“The key question that each Assessor must consider is whether the total tract or a portion thereof was actually put to an agricultural use on the assessment date and whether agriculture/farming is the major use of the land in question is as opposed to being secondary or incidental to other uses such as residential.”

**For further questions regarding the PA 490 Farmland classification please visit:
www.cfba.org/pa490guide.htm**

GENERAL GUIDELINES FOR THE CLASSIFICATION OF FARMLAND

Farmland (and farming) consists of many different types and many varieties within those types. Because of this wide diversity, it would be difficult to describe Farmland in one simple definition.

The following is an attempt to outline the elements of what Farmland (and farming) would generally consist of.

Questions as to whether a particular property is Farmland must be judged on the individual merits of that particular property.

A partial list of the general elements to be considered when deciding if a particular property is farmland:

1. Describe the commercial farming activity taking place on this property, (be specific-provide business plan),
2. The acreage of land under application,
3. Portion of Land in Actual farming Use,
4. Productivity of the Land,
5. Gross Income,
6. The Nature and Value of Equipment Used on the Farm,
7. Applicant must supply **proof of farming** by submitting a copy of "Farm Page" of his/her Federal Income Tax Return (Schedule F),
8. Applicant must have farming equipment on premises and file a Personal Property Declaration, as a farming operation, and include the following: furniture & fixtures, monthly expenses, farm tools, computers etc.
9. Applicant must file M-29, State of Connecticut Department of Agriculture Form (initial application) by said due date,
10. Attach a sketch of your farm land, designating the number of acres within each class to ensure an accurate use valuation.

****Application must be filed with Assessor for verification between September 1st and October 31st. Persons seeking the farmland assessment must meet all of the above requirements. Incomplete applications or applications not meeting the above requirements will not be considered.**