

Sec. 12-107a. Declaration of policy. It is hereby declared (1) that it is in the public interest to encourage the preservation of farm land, forest land, open space land and maritime heritage 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, (2) that it is in the public interest to prevent the forced conversion of farm land, forest land, open space land and maritime heritage land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farm land, forest land, open space land and maritime heritage land, and (3) that the necessity in the public interest of the enactment of the provisions of sections 12-107b to 12-107e, inclusive, 12-107g and 12-504f is a matter of legislative determination.

(1963, P.A. 490, S. 1; P.A. 98-157, S. 14(b), 15; P.A. 05-190, S. 2; P.A. 07-127, S. 3.)

History: P.A. 98-157 repealed Sec. 7-131c and specifically mandated deletion of reference to that section in Sec. 12-107a, effective July 1, 1998; P.A. 05-190 added reference to Sec. 12-504f and changed alphabetic designators to numeric designators, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to maritime heritage land and reference to Sec. 12-107g, effective July 1, 2007.

Favorable tax treatment of farm land is intended to prevent its forced conversion to more intensive uses as the result of an assessment based on its market value rather than its current use. 156 C. 107. Cited. Id., 440. Purpose of act is to aid conservation and not merely to aid food production alone. 160 C. 71. Cited. 168 C. 319; Id., 466. Cited. 173 C. 328. Cited. 174 C. 10. Cited. 178 C. 100. Cited. 195 C. 368. Cited. 199 C. 294. Cited. 212 C. 727.

Cited. 3 CA 53.

Loam and gravel business defeats purpose set forth in this section and land used for "loam farming" does not qualify as farm land. 26 CS 162. Intention of legislature was to grant special tax treatment privileges for land devoted for agricultural use. 28 CS 97. Cited. 34 CS 52.

Sec. 12-107b. Definitions. When used in sections 12-107a to 12-107e, inclusive, and 12-107g:

(1) The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit;

(2) The term "forest land" means any tract or tracts of land aggregating twenty-five acres or more in area bearing tree growth that conforms to the forest stocking,

distribution and condition standards established by the State Forester pursuant to subsection (a) of section 12-107d, and consisting of (A) one tract of land of twenty-five or more contiguous acres, which acres may be in contiguous municipalities, (B) 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 (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section;

(3) The term "open space land" means any area of land, including forest land, land designated as wetland under section 22a-30 and not excluding farm land, the preservation or restriction of the use of which would (A) maintain and enhance the conservation of natural or scenic resources, (B) protect natural streams or water supply, (C) promote conservation of soils, wetlands, beaches or tidal marshes, (D) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces, (E) enhance public recreation opportunities, (F) preserve historic sites, or (G) promote orderly urban or suburban development;

(4) The word "municipality" means any town, consolidated town and city, or consolidated town and borough;

(5) The term "planning commission" means a planning commission created pursuant to section 8-19;

(6) The term "plan of conservation and development" means a plan of development, including any amendment thereto, prepared or adopted pursuant to section 8-23;

(7) The term "certified forester" means a practitioner certified as a forester pursuant to section 23-65h; and

(8) The term "maritime heritage land" means that portion of waterfront real property owned by a commercial lobster fisherman licensed pursuant to title 26, when such portion of such property is used by such fisherman for commercial lobstering purposes, provided in the tax year of the owner ending immediately prior to any assessment date with respect to which application is submitted pursuant to section 12-107g, not less than fifty per cent of the adjusted gross income of such fisherman, as determined for purposes of the federal income tax, is derived from commercial lobster fishing, subject to proof satisfactory to the assessor in the town in which such application is submitted. "Maritime heritage land" does not include buildings not used exclusively by such fisherman for commercial lobstering purposes.

(1963, P.A. 490, S. 2; 1971, P.A. 415, S. 1; P.A. 76-278, S. 1, 2; P.A. 95-335, S. 17, 26; P.A. 98-157, S. 14(b), 15; P.A. 04-115, S. 2; P.A. 07-127, S. 4.)

History: 1971 act included land designated as wetland under definition of "open space land" in Subsec. (c); P.A. 76-278 redefined "forest land" by clarifying requirement that tract or tracts be at least twenty-five acres and providing exception for land designations

made before July 1, 1976; P.A. 95-335 amended Subdiv. (f) to change "plan of development" to "plan of conservation and development", effective July 1, 1995; P.A. 98-157 repealed Sec. 7-131c and specifically mandated deletion of reference to that section in Sec. 12-107b, effective July 1, 1998; P.A. 04-115 redefined "forest land", defined "certified forester" and made technical changes, effective July 1, 2004; P.A. 07-127 added reference to Sec. 12-107g and Subdiv. (8) defining "maritime heritage land", effective July 1, 2007.

See Sec. 12-63 re rule of valuation.

Farm land is any tract of land including woodland and wasteland constituting farm unit and is to be classified if so used without regard to per cent of owner's income derived from it or other considerations. 156 C. 107. Cited. Id., 440. Nursery land is farm land within purview of statute. 160 C. 71, 75. Cited. 168 C. 319. Neither section 12-107b nor any other legislation pertaining to "open space land" requires that it be left in its natural state. The basic concept is that land be "open," and not that it be entirely unused, undeveloped or unimproved. Id., 466. Cited. 173 C. 328. Cited. 174 C. 10. Cited. 178 C. 100. Cited. 199 C. 294.

Cited. 3 CA 53.

Subsec. (a):

Cited. 212 C. 727.

Subsec. (b):

Land used for loam and gravel business does not qualify as farm land. 26 CS 162. Wooded area, detached from parcels of land used for farming, not within statutory definition of farm land. Id.

Subsec. (c):

Mere fact of private ownership does not disqualify land from open space classification for such ownership and use are implicit in the entire structure of open space legislation. 168 C. 466.

Cited. 34 CS 52.

Sec. 12-107e. Classification of land as open space land. (a) The planning commission of any municipality in preparing a plan of conservation and development for such municipality may designate upon such plan areas which it recommends for preservation as areas of open space land, provided such designation is approved by a majority vote of the legislative body of such municipality. Land included in any area so designated upon such plan as finally adopted may be classified as open space land for purposes of property taxation or payments in lieu thereof if there has been no change in the use of such area which has adversely affected its essential character as an area of open space land between the date of the adoption of such plan and the date of such classification.

(b) An owner of land included in any area designated as open space land upon any plan as finally adopted may apply for its classification as open space land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether there has been any change in the area designated as an area of open space land upon the plan of development which adversely affects its essential character as an area of open space land and, if the assessor determines that there has been no such change, said assessor shall classify such land as open space land and include it as such on the grand list. An application for classification of land as open space land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of section 12-504a to 12-504f, inclusive, and such other information as the assessor may require to aid in determining whether such land qualifies for such classification.

(c) Failure to file an application for classification of land as open space land within the time limit prescribed in subsection (b) of this section and in the manner and form prescribed in said subsection (b) shall be considered a waiver of the right to such classification on such assessment list.

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

(1963, P.A. 490, S. 5; P.A. 73-585, S. 5; 73-616, S. 10; P.A. 77-614, S. 139, 610; P.A. 79-513, S. 3, 6; 79-610, S. 3, 47; P.A. 94-201, S. 2, 7; P.A. 95-283, S. 47, 68; P.A. 00-120, S. 4, 13; P.A. 01-195, S. 118, 181; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1; P.A. 05-190, S. 5.)

History: P.A. 73-585 amended Subsec. (b) to require that application include statement of potential tax liability under Secs. 12-504a to 12-504e; P.A. 73-616 substituted "(b)" for "(a)" in Subsec. (c) re time limit; P.A. 77-614 substituted

commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-513 amended Subsec. (a) to require approval of designation as open space land by legislative body of municipality and amended Subsec. (b) to allow application within 90 days after assessment date in years in which revaluation becomes effective, effective July 1, 1979, and applicable to sale of any land classified for first time as farm, forest or open space land on or after that date; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 94-201 amended Subsec. (b) to change the officer responsible for administration of that Subsec. from the secretary of policy and management to the commissioner of agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995; P.A. 00-120 amended Subsec. (a) to allow designation of open space land for purposes of payments in lieu of taxes and amended Subsec. (b) by substituting grand list for assessment list and making technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes in Subsec. (b), effective July 11, 2001; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 05-190 amended Subsec. (b) by replacing reference to Sec. 12-504e with reference to Sec. 12-504f and made technical changes in Subsecs. (a) and (c), effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date.

See Sec. 12-63 re rule of valuation.

Cited. 168 C. 319; Id., 466. Cited. 173 C. 328. Cited. 174 C. 10. Cited. 178 C. 100; Id., 295. Cited. 241 C. 382.

Cited. 3 CA 53. Cited. 18 CA 608.

Statute contains sufficient guidelines for planning commission and is not void for vagueness. 34 CS 52.

Sec. 12-504a. Conveyance tax on sale or transfer of land classified as farm, forest, open space or maritime heritage land. (a) If at any time there is a change of ownership for any property that is classified as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, a revised application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or section 12-107g.

(b) Any land which has been classified by the record owner thereof as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, if sold or transferred by him within a period of ten years from the time he first caused such land to be so classified, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year following the date of such classification; (2) nine per cent if sold within the second year following the date of such classification; (3) eight per cent if sold within the third year following the date of such classification; (4) seven per cent if sold within the fourth year following the date of such classification; (5) six per cent if sold within the fifth year following the date of such classification; (6) five per cent if sold within the sixth year following the date of such classification; (7) four per cent if sold within the seventh year following the date of such classification; (8) three per cent if sold within the eighth year following the date of such classification; (9) two per cent if sold within the ninth year following the date of such classification; and (10) one per cent if sold within the tenth year following the date of such classification. No conveyance tax shall be imposed on such record owner by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year after the date of such classification by the record owner or person acquiring title to such land or causing such land to be so classified.

(c) Any land which has been classified by the record owner thereof as farm land pursuant to section 12-107c or as forest land pursuant to section 12-107d, if sold or transferred by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year of ownership by such record owner; (2) nine per cent if sold within the second year of ownership by such record owner; (3) eight per cent if sold within the third year of ownership by such record owner; (4) seven per cent if sold within the fourth year of ownership by such record owner; (5) six per cent if sold within the fifth year of ownership by such record owner; (6) five per cent if sold within the sixth year of ownership by such record owner; (7) four per cent if sold within the seventh year of ownership by such record owner; (8) three per cent if sold within the eighth year of ownership by such record owner; (9) two per cent if sold within the ninth year of ownership by such record owner; and (10) one per cent if sold within the tenth year of ownership by such record owner. No conveyance tax shall be imposed by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year of

ownership by the record owner or person acquiring title to such land or causing such land to be so classified.

(1972, P.A. 152, S. 1; P.A. 74-343, S. 1, 7; P.A. 79-513, S. 5, 6; P.A. 80-483, S. 57, 186; P.A. 87-589, S. 22, 87; P.A. 05-190, S. 6; P.A. 07-127, S. 6.)

History: P.A. 74-343 added references to record owner of land and made technical change re ten-year period during which conveyance tax applies; P.A. 79-513 amended section to make tax applicable to only ten-year period after land first classified, deleting alternate applicability to ten-year period after land acquired, if earlier, effective July 1, 1979, and applicable to the sale of any land classified for the first time as farm, forest or open space land on or after that date; P.A. 80-483 added Subsec. (b) re conveyance tax on land classified as farm land; P.A. 87-589 made technical change in Subsec. (b), substituting reference to Sec. 12-494 for reference to Sec. 12-294; P.A. 05-190 added new Subsec. (a) re submission of a revised application upon change of ownership of property classified as farm land, forest land or open space land, redesignated existing Subsecs. (a) and (b) as new Subsecs. (b) and (c), and amended said Subsecs. to apply provisions to land transferred and make tax applicable to person acquiring title or causing land to be classified, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to maritime heritage land pursuant to Sec. 12-107g in Subsecs. (a) and (b), effective July 1, 2007.

Cited. 173 C. 328. Cited. 176 C. 613. Cited. 226 C. 407.

Cited. 4 CA 200. Cited. 18 CA 608.

Cited. 32 CS 82. Provisions concerning length of ownership and tax preference scheme in general do not violate the Fourteenth Amendment to the U.S. Constitution. 34 CS 52.

Subsec. (b):

Sec. 12-504d sets forth exclusive appellate remedy for persons aggrieved by imposition of a conveyance tax pursuant to this Subsec., but the exclusive remedy is not an obstacle to pursuit of a collateral attack on imposition of the tax under common law. 260 C. 406.

Sec. 12-504b. Payment of tax; land declassified; assessment change. Said conveyance tax shall be due and payable by the particular grantor who caused such classification to be made to the town clerk of the town in which the property is entered upon the tax list at the time of the recording of his deed or other instrument of conveyance. Such conveyance tax and the revenues produced thereby shall become part of the general revenue of such municipality. No deed or other instrument of conveyance which is subject to tax under sections 12-504a to 12-504f, inclusive, shall be recorded by any town clerk unless the tax imposed by said sections has been paid. Upon the recording

of such deed and the payment of the required conveyance tax such land shall be automatically declassified and the assessor shall forthwith record with the town clerk a certificate setting forth that such land has been declassified. Thereafter, such land shall be assessed at its fair market value as determined by the assessor under the provisions of section 12-63 for all other property, until such time as a record owner may reclassify such land.

(1972, P.A. 152, S. 2; P.A. 74-343, S. 2, 7.)

History: P.A. 74-343 clarified provision re payment of tax by grantor, stated that revenues from conveyance tax become part of municipality's general revenues and added provisions re declassification of land.

Cited. 176 C. 613. Cited. 226 C. 407.

Cited. 32 CS 82. Cited. 34 CS 52.

Sec. 12-504c. Excepted transfers. The provisions of section 12-504a shall not be applicable to the following: (1) Transfers of land resulting from eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof; (4) strawman deeds and deeds which correct, modify, supplement or confirm a deed previously recorded; (5) deeds between husband and wife and parent and child when no consideration is received, except that a subsequent nonexempt transfer by the grantee in such cases shall be subject to the provisions of said section 12-504a as it would be if the grantor were making such nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds made pursuant to a merger of a corporation; (10) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the capital stock of such subsidiary; (11) property transferred as a result of death when no consideration is received and in such transfer the date of acquisition or classification of the land for purposes of sections 12-504a to 12-504f, inclusive, or section 12-107g, whichever is earlier, shall be the date of acquisition or classification by the decedent; (12) deeds to any corporation, trust or other entity, of land to be held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, provided such corporation, trust or other entity has received a determination from the Internal Revenue Service that contributions to it are deductible under applicable sections of the Internal Revenue Code; (13) land subject to a covenant specifically set forth in the deed transferring title to such land, which covenant is enforceable by the town in which such land is located, to refrain from selling, transferring or developing such land in a manner inconsistent with its classification as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, for a period of not less than eight years from the date of transfer, if such covenant is violated the conveyance tax set forth in this chapter shall be applicable at the rate multiplied by the market value as determined by the assessor which would have been applicable at the date the deed containing the covenant was delivered and, in addition, the town or any taxpayer therein may commence an action

to enforce such covenant; (14) land the development rights to which have been sold to the state under chapter 422a; and (15) deeds to or from any limited liability company when the grantors or grantees are the same individuals as the principals or members of the limited liability company. If action is taken under subdivision (13) of this section by a taxpayer, such action shall commence prior to the ninth year following the date of the deed containing such covenant and the town shall be served as a necessary party.

(1972, P.A. 152, S. 3; P.A. 73-585, S. 1; P.A. 99-173, S. 50, 65; P.A. 05-190, S. 7; P.A. 07-127, S. 7.)

History: P.A. 73-585 added Subdivs. (l) and (m) exempting deeds of land to be held in perpetuity for educational, scientific, aesthetic, etc. purposes and land subject to covenant; P.A. 99-173 added Subdiv. (n) re land the development rights to which have been sold to the state under chapter 422a, effective June 23, 1999, and applicable to transfers made on or after July 1, 1999; P.A. 05-190 replaced alphabetic subdivision designators with numeric designators, deleted former provision re deeds releasing property which is security for debt or other obligation, added new Subdiv. (7) exempting deeds of foreclosure, amended Subdiv. (11) to limit provisions to transfers when no consideration is given, amended Subdiv. (13) to provide that the applicable tax shall be determined at a rate multiplied by the market value as determined by the assessor, added Subdiv. (15) exempting deeds to or from limited liability companies under certain conditions, added provision re action taken under Subdiv. (13) to commence prior to ninth year following date of deed, and made technical changes throughout, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land in Subdivs. (11) and (13), effective July 1, 2007.

Cited. 176 C. 613. Cited. 226 C. 407.

Cited. 18 CA 608.

Cited. 32 CS 82.

Sec. 12-504d. Appeals. Any person aggrieved by the imposition of a tax under the provisions of sections 12-504a to 12-504f, inclusive, may appeal therefrom as provided in sections 12-111, 12-112 and 12-118. If the time for appealing to the board of assessment appeals has passed, the taxpayer may appeal at the next regularly scheduled meeting.

(1972, P.A. 152, S. 4; P.A. 99-89, S. 8, 10; P.A. 05-190, S. 8.)

History: P.A. 99-89 made technical changes, effective June 3, 1999; P.A. 05-190 added provision authorizing appeal as provided in Sec. 12-118 and provided that if time for appeal to the board of assessment has passed, appeal may be made at the next regularly scheduled board meeting, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land

that occur on or after that date.

Cited. 176 C. 613. Statute sets forth the exclusive appellate remedy for persons aggrieved imposition of a conveyance tax pursuant to Sec. 12-504a(b), but the exclusive remedy is not an obstacle to pursuit of a collateral attack on imposition of the tax under common law. 260 C. 406.

Cited. 32 CS 82.

Sec. 12-504e. Conveyance tax applicable on change of use or classification of land. Any land which has been classified by the owner as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, if changed by him, within a period of ten years of his acquisition of title, to use other than farm land, forest land, open space land or maritime heritage land, shall be subject to said conveyance tax as if there had been an actual conveyance by him, as provided in sections 12-504a and 12-504b, at the time he makes such change in use. For the purposes of this section: (1) The value of any such property shall be the fair market value thereof as determined by the assessor in conjunction with the most recent revaluation, and (2) the date used for purposes of determining such tax shall be the date on which the use of such property is changed, or the date on which the assessor becomes aware of a change in use of such property, whichever occurs first.

(1972, P.A. 152, S. 5; P.A. 74-343, S. 3, 7; P.A. 05-190, S. 9; P.A. 07-127, S. 8; P.A. 08-124, S. 4.)

History: P.A. 74-343 specified classification within ten-year period of acquisition of title and made technical changes for clarity; P.A. 05-190 revised provision re use of fair market value to determine value of property and added provision re date used for determining the tax, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land and made technical changes, effective July 1, 2007; P.A. 08-124 made a technical change, effective June 2, 2008.

Cited. 176 C. 613.

Cited. 32 CS 82. Cited. 34 CS 52.

Sec. 12-504f. Classification of land classified as farm, forest, open space or maritime heritage land personal to owner. Certificate of classification. The tax assessor shall file annually, not later than sixty days after the assessment date, with the town clerk a certificate for any land which has been classified as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, which certificate shall set forth the date of the initial classification and the obligation to pay the

conveyance tax imposed by this chapter. Said certificate shall be recorded in the land records of such town. Any such classification of land shall be deemed personal to the particular owner who requests such classification and shall not run with the land. The town clerk shall notify the tax assessor of the filing in the land records of the sale of any such land. Upon receipt of such notice the tax assessor shall inform the new owner of the tax benefits of classification of such land as farm land, forest land or open space land.

(1972, P.A. 152, S. 6; June, 1972, P.A. 1, S. 12; P.A. 73-585, S. 2; P.A. 74-343, S. 4, 7; P.A. 05-190, S. 11; P.A. 07-127, S. 9.)

History: 1972 act specified that annual filing to be "not later than 60 days after the assessment date"; P.A. 73-585 required that certificate set forth date of initial classification and obligation to pay conveyance tax; P.A. 74-343 added provision which stated that land classification personal to owner and does not run with land; P.A. 05-190 added provision requiring town clerk to notify the tax assessor of sale and requiring the tax assessor to notify the new owner of tax benefits of classification of land as farm land, forest land or open space land, effective July 1, 2005; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land, effective July 1, 2007.

Cited. 173 C. 328. Cited. 176 C. 613. Cited. 226 C. 407.

Filing provision of section is directory and not mandatory. 4 CA 200.

Cited. 32 CS 82.

Sec. 12-504g. Recording without payment of tax as constructive notice. The recording of any title deed, instrument or writing without the payment of the tax required by sections 12-504a, 12-504b, 12-504e to 12-504h, inclusive, shall not prevent such recording from constituting constructive notice of such deed, instrument or writing.

(P.A. 74-343, S. 5, 7.)

Sec. 12-504h. Termination of classification as farm, forest, open space or maritime heritage land. Any such classification of farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall be deemed personal to the particular owner who requests and receives such classification and shall not run with the land. Any such land which has been classified by a record owner shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of sections 12-107c, 12-107d, 12-107e and section 12-107g, until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner, or (2) such land is sold or transferred by said record owner. Upon the sale or transfer of any such property, the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of

the date of sale or transfer. In the event that a change in use of any such property occurs, the provisions of section 12-504e, shall apply in terms of determining the date of change and the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of such date.

(P.A. 74-343, S. 6, 7; P.A. 05-190, S. 10; P.A. 07-127, S. 10.)

History: P.A. 05-190 added provision deeming classification of farm land, forest land or open space land to be personal to owner and shall not run with the land, provided that upon sale or transfer of property, the classification ceases as of the date of the sale or transfer and made technical changes, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land, effective July 1, 2007.

Cited. 173 C. 328. Cited. 178 C. 100. Cited. 226 C. 407.