STATE OF CONNECTICUT FORM M-39, REVISED 5/2014

APPROVED BY THE COMMISSIONER DEPARTMENT OF ENERGY & ENVIRONMENTAL PROTECTION

APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FOREST LAND

Declaration of policy: it is hereby declared that it is in the public interest to encourage the preservation of farm land, 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 [and] that it is in the public interest to prevent the forced conversion of farm land, forest land and open space land to more intensive uses as the result of economic pressures caused by the assessment thereof for the purposes of property taxation at values incompatible with their preservation as such farm land, forest land and open space land.

PLEASE PRINT. COMPLETE ALL SECTIONS. SEE REVERSE SIDE OF THIS FORM. ATTACH ANY ADDITIONAL PAGES.

☐ NEW APPLICATION (ATTACH THE CERTIFIED FORESTER'S REPORT)

☐ UPDATE APPLICATION (EXCEPTED TRANSFERS ONLY) (ATTACH CERTIFIED FORESTER'S REPORT DATED WITHIN 10 YEARS OF THIS TRANSFER)

☐ ACREAGE CHANGE (ATTACH EXPLANATION)

☐ USE CHANGE (ATTACH EXPLANATION)

NAME OF ALL OWNERS	MAILING ADDRESS

CONTACT PERSON'S NAME	CONTACT PERSON'S TELEPHONE NUMBER	CONTACT PERSON'S E-MAIL ADDRESS

CERTIFIED FORESTER'S NAME	CERTIFIED FORESTER'S ADDRESS	CERTIFICATE NUMBER	EXPIRES	DATE OF REPORT

STREET ADDRESS	MAP	BLOCK	LOT	TOTAL ACREAGE	CONFORMING FOREST ACRES FROM FORESTER'S REPORT	ASSESSOR'S USE VALUE PER ACRE

OWNER'S AFFIDAVIT (ALL OWNERS MUST SIGN)

I DO HEREBY DECLARE under the penalty of false statement that the statements made herein by me are true according to the best of my knowledge and belief, and that I have received and reviewed § 12-504a through 12-504e, inclusive of the Connecticut General Statutes concerning a potential tax liability upon a change of ownership or use of this property.

OWNER'S SIGNATURE	DATE SIGNED	OWNER'S SIGNATURE	DATE SIGNED	OWNER'S SIGNATURE	DATE SIGNED

ASSESSOR'S VERIFICATION SECTION

ACQUISITION DATE	DATE RECORDED	VOLUME/PAGE	MAP/BLOCK/LOT	TOTAL ACREAGE	TOTAL ACREAGE CLASSIFIED

APPLICATION APPROVED: ☐ YES ☐ NO; REASON: _____

ASSESSOR _____ DATE _____

APPLICANT FILING INFORMATION: APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FOREST LAND

An application for forest land classification must be filed on this form, as prescribed by the assessor and approved by the Commissioner of the Department of Energy & Environmental Protection, pursuant to §12-107d(f) of the Connecticut General Statutes, as amended.

The property owner must complete this form and file it with the assessor of the town where the forest land is situated. *If there is more than one owner, each must sign the application.*

This application must be filed between September 1st and October 31st, except in a year in which a revaluation of all real property is effective in the town, in which case the filing deadline is December 30th.

On and after July 1, 2004, assessors can grant classification only with respect to forest land for which a Certified Forester has issued a report determining that your land conforms to the standards of forest stocking, distribution and condition established by the State Forester. Assessors cannot grant classification with respect to land that has not been examined by a Certified Forester and listed in the Certified Forester's Report as meeting these qualifications.

The date of the Certified Forester's Report must be no later than October first of the year the classification is requested from the assessor.

A Certified Forester can charge you a fee to examine your land and determine if it conforms to the standards established by the State Forester. The fee cannot be contingent upon or otherwise influenced by the qualification of the land as forest land for property tax classification purposes.

Assessors do not maintain a listing of Certified Foresters, but you can obtain one by calling the Department of Energy & Environmental Protection at (860) 424-3630, or by accessing the Department's website at www.ct.gov/deep/forestry and entering "Certified Forester" in the search box or key www.ct.gov/deep/lib/deep/forestry/forest_practitioner_certification/directry.pdf . The notation "490" next to a Certified Forester's name indicates that he or she is qualified to examine land for forest land classification purposes.

Failure to file in the proper manner and form shall be considered a waiver of the right to such classification under §12-107d(h) of the Connecticut General Statutes, as amended.

You are responsible for contacting the assessor to update your application if there is a change in use, acreage or ownership of this land after the assessor approves its classification.

Any person who acquires title as a result of an excepted transfer shall notify the assessor and shall submit a Certified Forester's Report, if such Report has not been submitted within ten years prior to the date of the change of ownership.

If there is a change of use or a sale or transfer of the classified land, the classification ceases (pursuant to §12-504h of the Connecticut General Statutes) and you may be liable for an additional conveyance tax. Please review the attached copies of the statutes concerning the imposition of this tax (§12-504a through §2-504e, inclusive, of the Connecticut General Statutes).

Please be advised that the assessor may require information in addition to that contained in this application in order to make a determination regarding classification.

Section 12-107b of the Connecticut General Statutes. Definitions. When used in sections 12-107a to 12-107e, inclusive:

(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, as amended, 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.

INSTRUCTIONS FOR THE ASSESSOR:

Forward a completed copy of this application and a copy of the property record card (a.k.a., field card) to the applicant.