

Classifying Your Woodland as Forest Land for Property Tax Purposes

Recognizing the many public benefits conserved undeveloped land offers Connecticut residents it is the policy of the State that owners of farm, forest, and open space NOT be burdened by excessive property tax assessment that is not representative of the owner's current land-use. Public Act 490 is Connecticut's current – use law (Connecticut General Statutes Sections 12-107a through 12-107g) that allows your farm, woodlot, or open space land to be assessed at its use value, rather than its fair market or highest and best use value for purposes of local property taxation.

Does My Woodland Qualify as Forest Land?

A frequently asked question is "How much woodland do I need to qualify?" State law requires the same owner(s) hold title to at least 25 acres of contiguous woodland or at minimum 10 acre wooded tracts located anywhere within Connecticut that aggregate to at least 25 acres. These wooded acres must be evaluated by a certified forester that is also qualified to evaluate woodland for Forest Land classification. The Forestry Division of the Connecticut Department of Energy and Environmental Protection certifies foresters who then may choose through additional training and examination become qualified to evaluate woodland for Forest Land classification.

Not all certified foresters are qualified to perform woodland evaluations for PA-490 Forest Land classification consideration.

The Process:

Your assessor makes the determination if your woodland is eligible for classification as Forest Land after you have submitted an application using a standard application available on-line or at the assessor's office. The owner must hire a qualified forester to examine their land to prepare a report on the forest conditions found within and attached this report as part of the application. When the assessor receives the owner's completed application for Forest Land classification the assessor will review the application confirming your woodland meets minimum Forest Land qualifying standards. The assessor can then classify the woodland as Forest Land and include it as such on the upcoming grand list.

Be sure to inform your forester of any near-term plans to change forested areas to other uses such as a building, paddock, or field. This may affect your woodland's ability to remain qualified as Forest Land leaving you subject to a significant tax penalty.

Important Dates:

Assessors may accept Forest Land applications (Form M-39) to classify woodland any time of year. However for your application to be considered for the upcoming grand list, by statute, you must submit an application to the assessor between September 1 and October 31 except during a year of revaluation. The forester's report which is part of the application must be signed and dated by the qualified forester on or before October 1.

Word of advice: Annually woodland owners tend to wait until the last minute to hire a qualified forester and submit an application to the assessor. Assessors and foresters get very busy during these submission deadlines leaving little time to clarify questions you or the assessor may have on your qualified foresters report or your application. Get your woodland evaluated sooner rather than later.

What if I or the assessor disagrees with the forester's report?

By regulation you may request the State Forester review your qualified forester's report within 30 days of receipt. The assessor may do the same upon receiving your application which includes the qualified foresters report.

What If the assessor denies my application?

As a taxpayer, you have the right to appeal your assessor's decision to your town's Board of Tax Review. It is suggested that you contact the Connecticut Farm Bureau, the Division of Forestry, or your qualified forester before you proceed with your appeal. While these entities do not offer legal advice or possess the authority to overturn your town's decision, they are experienced and knowledgeable in PA-490 and Forest Land qualifying standards. Their insight might help you determine if you have a valid case on which to proceed.

How much property taxes can I save with Public Act 490?

Every five years the recommended Forest Land valuation is determined by the State Forester based upon established tree growth rates and recent market values of standing timber in Southern New England. Assessors are strongly encouraged to use this valuation unless they have an alternative method approved in accordance with Connecticut General Statute 23-60 Rule of Valuation. Multiply this figure by the number of designated Forest Land acres and then by the town's mill rate where the woodland is located to get an estimate of your annual property tax due. Since the Forest Land valuation changes every five years, be sure to check the current value on the Connecticut Farm Bureau's website, under the PA-490 tab.

Need Help or Advice?

The State Forester is a valuable source of information, advice and counsel for owners, foresters, and assessors, alike. Any questions regarding the standards and policies for examining woodland for classification as Forest Land, or their interpretation and application, should be directed to the State Forester.

Additional Information:

[The Connecticut Association of Assessing Officers](#)

[Examining Land for Classification as Forest Land...Guidance for Assessors and Foresters](#)

[Regulation concerning Classification of Forest Land](#)

[Qualified Forester's Report Form](#)

[Application to the Assessor for Classification of Land as Forest Land](#)

[Section 12-107b](#) and [Section 12-107d](#) of the Connecticut General Statutes (CGS)

[Assessors Report to State Forester - Form DEP-F-490](#)

[Connecticut Farm Bureau](#)

Individuals seeking more information on forestland taxation are encouraged to contact their local tax assessor.

Contact Information:

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