

PA 490
BEST PRACTICES
January 19, 2026

A Guide for Municipal Leaders, Land Use, Planning and
Development, and Assessors



CONNECTICUT
Policy and Management



Department of Energy and Environmental Protection



Department of Agriculture

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Acknowledgements

Connecticut Association of Assessing Officers PA 490 Advisory Committee

Department of Agriculture

Department of Energy and Environmental Protection

Office of Policy and Management—Intergovernmental Policy and Planning

Office of Policy and Management - Office of Responsible Growth

BACKGROUND

In 1963, The Connecticut General Assembly enacted Public Act 63-490, an act concerning the taxation and preservation of farm, forest or open space, commonly referred to as "PA 490."

Connecticut was one of the first states to enact current land use assessment legislation. Today all states have programs in place to reduce local real estate property taxes on farmland, forestland and undeveloped open space.

Public Act 490 is Connecticut's law (Connecticut General Statutes Sections 12-107a through 107g) that allows a farm, forest, or open space land to be assessed at its use value rather than its fair market or highest and best use value (as determined by the property's most recent "fair market value" revaluation) for purposes of local property taxation.

Public Act 490 is Connecticut's current-use tax law for Farmland, Forest Land and Open Space Land one of the most important laws to help preserve an agricultural, forest, and natural resource land base in Connecticut.



Public Act 490 – Declaration of Policy

[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.

CT State Statutes:

[Sec. 12-107a. Declaration of policy.](#)

[Sec. 12-107b. Definitions.](#)

[Sec. 12-107c. Classification of land as farm land.](#)

[Sec. 12-107d. Regulations re evaluation of land as forest land. Implementation of standards and procedures. Certification requirements. Fees. Notice of termination of forest land classification. Application for classification as forest land. Appeal. Report to State Forester.](#)

[Sec. 12-107e. Classification of land as open space land.](#)

[Sec. 12-107f. Open space land.](#)

[Sec. 12-107g. Classification of land as marine heritage land.](#)



Terminology:

"Certified Forester" means a practitioner certified as a forester pursuant to section [23-65h](#); and

"Farm land" means any tract or tracts of land, including woodland and wasteland and any underwater farmlands used for aquaculture, constituting a farm unit;

"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;

"Maritime Heritage Land" means that portion of waterfront real property owned by a licensed shellstock shipper who grows or harvests shellstock, aquaculture operator or commercial lobster fisherman licensed pursuant to title 26, when such portion of such property is used by such shellstock shipper, aquaculture operator or fisherman for shellfishing, aquaculture or 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 shellstock shipper, aquaculture operator or fisherman, as determined for purposes of the federal income tax, is derived from commercial shellfishing, aquaculture or 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 shellstock shipper, aquaculture operator or fisherman for commercial shellfishing, aquaculture or lobstering purposes.

"Municipality" means any town, consolidated town and city, or consolidated town and borough;

"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;

"Planning Commission" means a planning commission created pursuant to section [8-19](#);

"Plan of Conservation and Development" means a plan of development, including any amendment thereto, prepared or adopted pursuant to section [8-23](#);

Eligibility Criteria for PA 490 Status

Farm Land	Any tract constituting a farm, including underwater farmlands used for aquaculture Assessor must consider total acreage, portion being farmed, productivity, gross income, nature and value of related equipment, and the extent tracts are contiguous
Forest Land	One tract of 25 or more contiguous acres; two or more tracts of at least 25 acres, with no tract less than 10 acres; or any tract contiguous to one previously classified as forest land owned by the same owner
Open Space Land	Open space land designated in a municipality's development plan Land must maintain and enhance natural or scenic resources; protect streams or water supply; promote soil conservation; enhance the value of parks, forests, or other open spaces; enhance public recreation opportunities; preserve historic sites; or promote orderly development
Maritime Heritage Land	Waterfront real property a licensed commercial lobsterman, shellstock shipper, or aquaculture operator owns and uses for commercial lobstering, shellfishing, or aquaculture purposes, provided he or she earned at least 50% of adjusted gross income from commercial lobstering, shellfishing, or aquaculture

Forest Land Classification

In cooperation with the Office of Policy and Management, the Department of Energy and Environmental Protection's [Forestry Division](#) oversees the [Classification of Land as Forest Land](#). Specifically, the Forestry Division contributes to the valuation of Connecticut forest land per acre every five years and offers an annual training for licensed foresters seeking qualification to enroll PA 490 forest land on behalf of Connecticut woodland owners.

Upon request, a landowner hires a qualified forester to evaluate their woodlands to assess the number of wooded acres that meet the standards set forth within Connecticut General Statutes and [Regulations Concerning Classification of Forest Land](#) (Sections 12-107d-1 through 12-107d-5). It is important that the best practices for the Classification of Forest Land are consistently applied across all of Connecticut. The Division's [Forest Landowner Assistance](#) program routinely offers technical assistance to municipal assessors and Connecticut woodland owners regarding PA490 Forest Land Classification. Additional Information can be found on [Department of Energy and Environmental Protection](#) Website.

Maritime Heritage Land Classification Program

Connecticut has nearly 100 miles of coastline and is traversed by several rivers. Maritime ecosystems play an essential role in Connecticut's geography, economy, culture and history.

[Section 12-107g](#) of the Connecticut General Statutes allows for the classification of certain waterfront land as maritime heritage land. When a town's assessor approves the classification, the value of the land, for property tax purposes, is an assessment based on its use value, rather than its fair market value.

The Office of Policy and Management prescribes the application that an eligible taxpayer must file with the assessor of the town where the land is located. The filing period is between September 1 and October 31, except in an assessment year in which a revaluation of all real property is effective in a town, in which case the end of the filing period is December 30. A person who fails to file this application in the proper manner and form during the filing period waives the right to claim maritime heritage land classification as of the October 1 assessment date in that year. Additional Information can be found on Office of Policy and Management, [Intergovernmental Policy and Planning](#) website.

Open Space Land Classification

Connecticut is full of open space areas. Protecting these areas is vital.

Open space is valuable for a variety of reasons including residents' quality of life, intergenerational equity, and the state's economic development. It is widely used for outdoor recreation, camping, photography, wildlife observation, educational programs, and hunting and fishing. It is valuable for habitat, animal and plant species protection, and flood and fire protection. It has commercial and consumptive value for mining, agriculture, silvaculture, and other products such as pharmaceuticals. It is also valuable to several natural (geo-chemical) processes such as neutralizing the flux of chemicals in rainfall and nitrogen and carbon cycling. In addition, open space can convey aesthetic, cultural, and historic values and other non-use values such as bequest and option values.

The methodology to classify open space land across the state varies and municipal ordinances differ greatly in their scope and definition of open space.

Not all municipalities have open space. It is up to the municipal planning commission to designate areas that may be classified as open space. This may be done by description or map. See section Municipal Plan of Conservation and Development.

Sec. 12-107b. Definitions.

- (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;

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.

Sec. 12-107e. Classification of land as open space land.

- (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.

Sec. 12-107f. Open space land.

- (a) Declaration of policy encouraging preservation by tax-exempt organizations. It is hereby found and declared that it is in the public interest to encourage organizations which are tax-exempt for federal income tax purposes to hold open space land in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general.
- (b) Improvements exempt from state and municipal assessments or taxes. Payment of assessment or taxes by municipality. Any such open space land held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general, and not held or used for development for any residential, industrial or commercial purpose, by any organization to which a determination letter has been issued by the Internal Revenue Service that contributions to it are deductible under the applicable sections of the Internal Revenue Code as amended, shall not be subject to state or municipal assessments or taxes for either capital or maintenance costs for improvements or betterments capable of serving the land so held, such as water lines, sidewalks, streets and sewers. The amount of such assessments or taxes which would have been charged to such organization shall be paid out of the General Fund of such municipality and shall be financed out of regular municipal taxes.

- (c) Exemption application and time limit. Determination by authority. Any owner of land who has received such a determination letter from the Internal Revenue Service may apply for exemption from any state or municipal assessment for improvements or betterments to the authority making such assessment not later than ninety days after such assessment. Said authority shall determine whether the open space land is held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general, and not held or used for development for any residential, industrial or commercial purpose.
- (d) Form of application. An application for exemption from state or municipal assessments for improvements or betterments shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth the current status of the determination of deductibility under the applicable sections of the Internal Revenue Code, a description of the land, a general description of the current use of such land, and such other information as said authority may require to aid in determining whether such land qualifies for such exemption.
- (e) Waiver by failure to file. Failure to file an application for exemption within the time limit prescribed in subsection (c) of this section and in the manner and form prescribed in subsection (d) of this section shall be considered a waiver of the right to such exemption with respect to the current such assessment.
- (f) Appeal from denial of application for exemption. Any owner of land aggrieved by the denial of any application for exemption 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 actions of assessors or boards of assessment appeals.

Connecticut's PA 490 Program

Declaration of Policy Encouraging Preservation by Tax-exempt Organizations (CGS 12-107f)

It is hereby found and declared that it is in the public interest to encourage organizations which are tax-exempt for federal income tax purposes to hold open space land in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general.

- Applies only to organizations which are tax-exempt for federal income tax purposes to hold open space land in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general.
- Shall not be subject to state or municipal assessments or taxes for either capital or maintenance costs for improvements or betterments capable of serving the land so held, such as water lines, sidewalks, streets and sewers.
- Any owner of land who has received such a determination letter from the Internal Revenue Service may apply for exemption from any state or municipal assessment for improvements or betterments to the authority making such assessment not later than ninety days after such assessment. Said authority shall determine whether the open space land is held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, for the benefit of the public in general, and not held or used for development for any residential, industrial or commercial purpose.



Sample Ordinances

Following are sample municipal ordinances for open space designation and open space tax abatement. Municipalities should review with their municipal attorney the relevant Connecticut General Statutes and local adoption process.

Benefits of a municipal ordinance:

- Sets requirements for eligible properties.
- May set valuation process.
- Provide Assessor with necessary back-up for classification.

Sample Ordinance – Town of New Hartford, CT

OPEN SPACE TAX ABATEMENT ORDINANCE

BE IT ORDAINED BY THE LEGAL VOTERS OF THE TOWN OF NEW HARTFORD IN MEETING ASSEMBLED:

1. The Town of New Hartford hereby establishes an open space tax abatement program pursuant to C.G.S. §12-129r, as the same may be amended from time to time, in accordance with the terms and conditions set forth herein.

2. (a) Any owner of open space land in the Town of New Hartford, including forest 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) preserve historic sites, or (F) promote orderly urban or suburban development may apply to the New Hartford Open Space Preservation Commission for an abatement of real property taxes as provided in C.G.S. §12-129r in an amount not to exceed the fair market value of the conservation easement to be granted to the Town of New Hartford in exchange for said abatement.

(b) The amount of the tax abatement in the aggregate shall be determined by the Board of Selectmen. Said tax abatement shall be apportioned over a period of time not to exceed twenty (20) years as determined by the Board of Selectmen.

(c) No tax abatement under the terms of this ordinance shall be granted until the property owner has executed and delivered to the Town of New Hartford a conservation easement in form and content approved by the Board of Selectmen and has provided a certified appraisal performed by a duly licensed real estate appraiser of the fair market value of the property proposed for such abatement both with and without the conservation easement required hereunder.

(d) No tax abatement shall be granted hereunder until such abatement has been recommended by the Board of Selectmen to and approved at Town Meeting.

Sample Ordinance – Town of Guilford, CT

Chapter 211. Open Space

§ 211-1. Designation of open space land.

The following types of property are hereby designated as open space land in accordance with the Comprehensive Plan of Development and Conservation:

A. All land classified as farm land under the provisions of Section 12-107c of the Connecticut General Statutes.

B. All land classified as forest land under the provisions of Section 12-107d of the Connecticut General Statutes.

C. All portions of tracts of land in the Town of Guilford that are unencumbered by buildings or structures and related site improvements, and are in excess of either 80,000 square feet in area or twice the minimum lot size of the zone district in which the parcel of land is located, whichever is less (except when the minimum lot size per zoning is 80,000 square feet or more, then any portion greater than the minimum lot size); provided, however, that none of the following are designated as open space land:

(1) Any building lot in a subdivision approved by the Guilford Planning and Zoning Commission;

(2) All land area in a planned residential development approved by the Guilford Planning and Zoning Commission, except as land in such development may be unimproved and designated as open space on the approved development plan; and

(3) All land zoned industrial or commercial.

Sample Ordinance – *Bridgewater, CT*

§ 152.03 OPEN SPACE LAND. Whereas, the Town Planning and Zoning Commission found and recommended that the open and undeveloped areas of the town as defined below qualify for designation as “open space land” in the Town Open Space Plan pursuant to the provisions of Conn. Gen. Stat. § 12-107e. (Ord. passed – –)

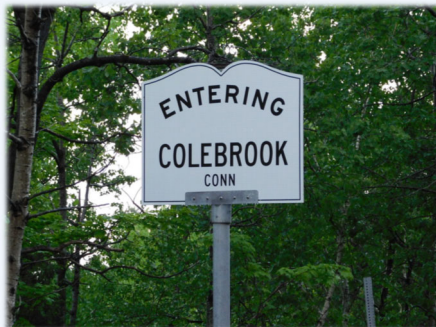
§ 152.04 DESIGNATION OF OPEN SPACE LAND. Be it resolved to designate the following areas in the town as “open space land” pursuant to the provisions of Conn. Gen. Stat. § 12-107e:

- (A) Qualified parcels of land, as hereinafter defined, located in any zone other than commercial or industrial zones;
- (B) (1) Vacant or unimproved parcels of land which have been given subdivision or resubdivision approval by the Town Planning and Zoning Commission as building lots, and which meet the minimum required lot size in that zone, shall not be considered open space land. (2) Vacant or unimproved parcels of land which have been given subdivision or resubdivision approval by the Town Planning and Zoning Commission, which are in excess of the required lot size in that zone, on condition that the excess contiguous land equals or exceeds the minimum lot size in that zone, the Open Space 13 contiguous excess land shall be defined as open space land.
- (C) (1) Vacant or unimproved parcels of land of record, as recorded by the Town Assessors’ Records, which have never been approved as lots by the Planning and Zoning Commission, which parcels equal or exceed the required lot size in that zone, the entire parcel shall be defined as open space land. (2) Parcels of land of record, as recorded by the Town Assessor’s Records, whether approved lots by the Planning and Zoning Commission, or not, upon which there are buildings or other human-made structure, but has contiguous land in excess of the required lot size in that zone where the contiguous excess land equals or exceeds the minimum lot size in that zone, the excess vacant or unimproved land shall be defined as open space land. However, if the parcel of land contains two or more residential dwellings, then the contiguous excess land must equal or exceed twice the minimum lot size in that zone, and then only the contiguous excess land in excess of the minimum lot size in that zone, shall be defined as open space land. As an example, where, in a four-acre zone, there is a 12-acre parcel which has two residential dwellings on four acres, and eight acres of vacant land, only four contiguous acres would be open space land. If the same parcel only has a single residential dwelling then all of the eight contiguous excess acres would be defined as open space land.
- (D) Each parcel of land of record as recorded in the Town Assessor’s Records shall be treated as a separate parcel for these purposes;
- (E) For purposes of this provision, the terms VACANT or UNIMPROVED shall mean land without building (s) or any other human-made structure’s excluding dams or cemeteries, all as determined by the Town’s Assessor;
- (F) The property owner must make application to the town’s Assessor for all classification of land as open space land, in accordance with the provisions of Conn. Gen. Stat. § 12-107e, subsection (b), (c) and (d). In addition, a map must be submitted with the application depicting the open space land; and
- (G) (1) Effective on the date of approval of a building permit for a human-made structure on any land designated open space land by the Assessor, the land shall be deemed to have changed use, shall be removed from open space land designation and a conveyance tax paid if required under the Connecticut General Statutes. (2) Effective on the date of approval as a subdivision or resubdivision of land designated open space land by the Assessor, the land shall be deemed to have changed use, shall be removed from open space designation and a conveyance tax paid if required under the Connecticut General Statutes. (Ord. passed – –)

Sample Ordinance – Town of Colebrook, CT

BE IT ORDAINED that:

1. After a public meeting, the Colebrook Planning and Zoning Commission has found that it is in the public interest to prevent the conversion of open space 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 its preservation as open space land, and has amended the Colebrook Town Plan of Development to designate that all parcels of land in the Town of Colebrook be approved for designation and classification as Open Space for tax assessment purposes pursuant to and in accordance with the authority provided in Section 12-107e of the Connecticut General Statutes, provided it shall satisfy the conditions provided herein.
2. All real property located within the Town of Colebrook shall be eligible for treatment as open space land for tax assessment purposes provided that the following conditions shall be satisfied:
 - a. The parcel must be located in a Zone A or Zone D as determined by the Colebrook Zoning Regulations.
 - b. Each parcel or record, as recorded in the Town of Colebrook's Assessor's Records, shall be treated as a separate parcel for these purposes.
 - c. If the parcel is "vacant" or "unimproved" as determined by the Town of Colebrook's Assessor's Records, only that portion of the land in excess of One Hundred Sixty Thousand (160,000) square feet and vacant will be eligible for open space assessment.
 - d. No property for which the assessment is determined pursuant to the terms of Section 12-76 of the Connecticut General Statutes, as it shall be amended from time to time, shall be eligible.
 - e. The present true and actual value of land classified as open space and pursuant to this ordinance shall be based upon its current use without regard to neighborhood land use of a more intensive nature, provided in no event shall the present, true and actual value of open space land be less than it would be such open space land comprised a part of a tract of land classified as farm land under Connecticut General Statutes.
 - f. The property owner must make application to the Town of Colebrook Assessor as provided in Connecticut General Statutes Section 12-107e, as it may be amended from time to time.



Sample Ordinance – Town of Ellington

OPEN SPACE ASSESSMENT ORDINANCE

I. DEFINITIONS: For the purposes of this ordinance all definitions contained in Section 12-107e of the Connecticut General Statutes are included in this ordinance.

II. CLASSIFICATION OF LAND AS OPEN SPACE LANDS: The Planning and Zoning commission of the Town of Ellington in preparing the Plan of Development for the Town of Ellington may designate in such plan areas which it recommends for preservation as open space lands. Land included in any area so designated upon such plan as adopted may be classified as open space land for purposes of property taxation if there has been no change in the use of such area which has adversely affected its essential character as an open space land between the date of the adoption of such plan and the date of such classification.

III. QUALIFICATION CRITERIA: For the purpose of assessment, and pursuant to the provisions of Section 12-107e of the Connecticut General statutes, as amended, all land in the Town of Ellington located in either the RA, AA, or A zones may be designated as open space land. Upon application by the property owners parcels which qualify may be classified as such by the Assessor subject to the following provisions:

1. The designated open space shall be that undeveloped land in excess of five (5) acres.
2. Contiguous parcels of land within a zone having the same title owner (except subdivision lots of record), may be aggregated for the purpose of determining the area which is eligible for open space. Parcels which are bisected by a Town or state Road are considered to be contiguous parcels of land.
3. Effective on the date of approval as a subdivision or re- subdivision, any land which had been designated as open space by the Assessor shall be removed from such designation, and a conveyance tax paid, if required under section 12-504a of the Connecticut General Statutes.

IV. APPLICATION PROCEDURE: The following procedure shall be followed in filing the application for designation of open space lands by the Assessor.

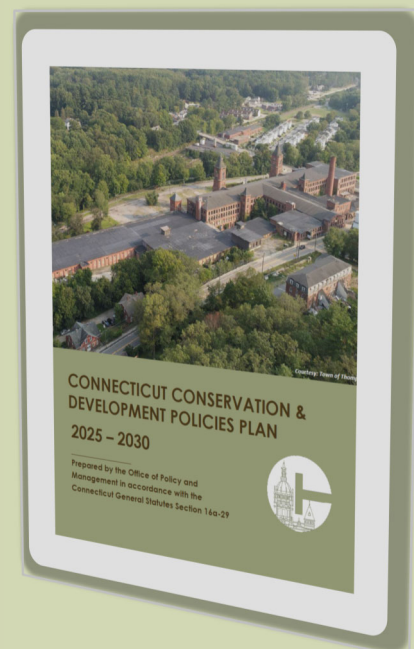
1. Written Application: The owner of the proposed open space parcel shall submit a written application to the Assessor's Office requesting designation of the parcel as open space.
2. Application Form: An application for classification of land as open space land shall be made upon a form prescribed by the Commissioner of Office of Policy and Management for the State of Connecticut.
3. Information Required: The following information shall be placed upon the application as submitted to the Assessor's Office:
 - a. A description of the land, including Assessor's Map and Lot Number.
 - b. A general description of the present land use of the parcel.
 - c. A statement of the potential liability for tax under the provisions of Section 12-504a to 12-504e, inclusive of Connecticut General Statutes.
 - d. Other information as the assessor may require to aid him in determining whether such land qualifies for such classification.

Municipal Plan of Conservation and Development (POCD) Open Space Designation

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 (CGS 12-107e)

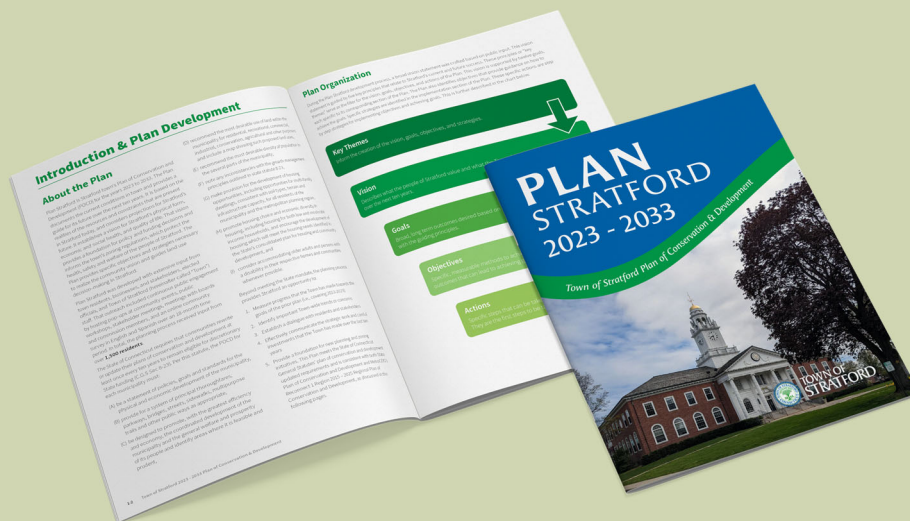
Not all municipalities have open space. It is up to the municipal planning commission to designate areas that may be classified as open space. This may be done by description or map.

- Sec. 8-23.** Preparation, amendment or adoption of plan of conservation and development. (a)(1) At least once every ten years, the commission shall prepare or amend and shall adopt a plan of conservation and development for the municipality. Following adoption, the commission shall regularly review and maintain such plan. The commission may adopt such geographical, functional or other amendments to the plan or parts of the plan, in accordance with the provisions of this section, as it deems necessary. The commission may, at any time, prepare, amend and adopt plans for the redevelopment and improvement of districts or neighborhoods which, in its judgment, contain special problems or opportunities or show a trend toward lower land values.
- (2) If a plan is not amended decennially, the chief elected official of the municipality shall submit a letter to the Secretary of the Office of Policy and Management and the Commissioners of Transportation, Energy and Environmental Protection and Economic and Community Development that explains why such plan was not amended. A copy of such letter shall be included in each application by the municipality for discretionary state funding submitted to any state agency.
- (b) On and after July 1, 2016, a municipality that fails to comply with the requirements of subdivisions (1) and (2) of subsection (a) of this section shall be ineligible for discretionary state funding unless such prohibition is expressly waived by the secretary.



Recommended Guidelines for Municipal Plan of Conservation and Development

- ◇ Distinguish permanent open space (lands preserved by government, conservation easements, Trusts) from PA-490 and classified open space, and desirable open space.
- ◇ Areas designated as desirable should hold interest to the community in preserving from development.
- ◇ Utilize a parcel map to designate areas described under §12-107b for targeted preservation.
- ◇ Provide specific criteria, or requirements for eligibility.
- ◇ Identify high-impact areas for preservation. Specifically land with values incompatible with their preservation as the result of economic pressures of maintaining the property.
 1. Large tracts of buildable acreage. Any property which is susceptible to subdivision or development.
 2. Vacant building lots. Providing a reduced tax reduces the cost to carry, and extends time before development.
 3. Specific areas of natural resources, water supply, and public recreation.
- ◇ Is it easy, and understandable to the public, and Assessor?



Sample POCD — Town of Middlefield, CT

<https://www.middlefieldct.org/265/Plan-of-Conservation-Development>

NOTICE TOWN OF MIDDLEFIELD ADOPTION OF OPEN SPACE PLAN BY PLANNING COMMISSION

At a meeting of the Middlefield Planning Commission of Middlefield, Connecticut held on October 21, 1964 in the Town Office Building a plan for Open Space was adopted to become effective October 26, 1964. The resolution reads as follows:

‘That all open land in the Town of Middlefield, except land for which subdivision maps have already been filed and approved, and excluding parcels of three acres or less in size exclusive of home lot, (a home lot is defined as the minimum size lot required for the zone in which the property lies.) and excluding land designated as farmland or woodland under the terms of Public Act No. 490, be designated as Open Space under the provisions of the same act.’

A copy of this plan for Open Space has been filed in the office of the Town Clerk, Town Office Building.

Dated at Middlefield, Connecticut this 24th day of October, 1964.

MIDDLEFIELD PLANNING COMMISSION

John O. Wilson, Chairman
Esther Burnham, Secretary.

Sample POCD—Town of East Haddam, CT

Taxation of Open Land Public Act 490 is the Connecticut law (Connecticut General Statutes Sections 12-107a through 107-f) that allows farm, forest, or open space land to be assessed at its use value rather than at its fair market or highest and best use value (as determined by the property's most recent "fair market value" revaluation) for purposes of local property taxation. Without the lower use value assessment, many landowners would have to sell the land because they would not be able to afford the property taxes on farm, forest, or open space land. When the legislature passed Public Act 490 in 1963, it included (and still includes) in the law's wording that "it was in the public interest to encourage the preservation of farm, forest, and open space land." Even with the lower property taxes collected, towns do not sacrifice property tax revenues because of Public Act 490. Studies done across the nation, and closer to home by the American Farmland Trust, have conclusively proven that property tax revenues generated by farm, forest, or open space land are far greater than expenditures by the town to service that land. The Planning and Zoning Commission clarified the intent of the Town's use of Public Act 490 in November 10, 1998 with the following intent statement:

"It is recognized by this Commission that open spaces contribute to preserving the Town's rural character, increase property values, and help restrain the cost of municipal services, and it is the intent of the Commission to encourage the preservation of open spaces by the means of open space designation under the provisions of Section 12-107e of the Connecticut General Statutes. The Town of East Haddam for the past twenty-five years has established a fair and equitable method of assessment on lots subdivided but not built upon or separated by deed. This method of assessment should continue. Whether part of a subdivision along an existing road or one created with the construction of a new road, it is understood that lots not built upon do not bear any additional burden on the taxpayers. The Commission's intent is to allow for the creation of neighborhoods that meet the intent of the owner, rather than force the owner to immediately develop lots due to fiscal concerns. If these subdivided lots are designated as open space lots, the financial burden is lessened, and the owner may lengthen the actual time to build out all of the lots. Part of the function of the Planning and Zoning Commission as prescribed under the Connecticut General Statutes – Section 8-2 is to provide "adequate provision for transportation, water, sewerage, schools, parks, and other public requirements"; "and encourage the most appropriate use of land throughout such municipality." Allowing an owner the flexibility to deed out parcels over an extended period of time also allows for the municipality to provide infrastructure improvements in an orderly fashion. The designation of these subdivided lots as open space lots benefits the owner and the Town of East Haddam. In the case of vacant subdivided lots, only lots that have been deeded out shall be declassified from the open space designation."

"Pursuant to the provisions of Section 12-107e of the Connecticut General Statutes, as amended, all land that is vacant or portions of land not built upon that is in excess of the minimum zoning requirement for area is eligible for open space designation."

Recommended Land Use Values

Sec. 12-2b. Duties of Secretary of Office of Policy and Management re municipal assessment. The Secretary of the Office of Policy and Management shall: (1) In consultation with the Commissioner of Agriculture, develop schedules of unit prices for property classified under sections 12-107a to 12-107d, inclusive, update such schedules by October 1, 1990, and every five years thereafter, and make such data, studies and schedules available to municipalities and the public;

*Revised 2022 Legislative Session – removed CGS 12-107e from schedule

Valuation of PA 490 Parcels

[CGS Section 12-63\(a\)](#) specifically references the valuation of PA 490 parcels, including open space utilizing the set land use values established under CGS 12-2b.

The Connecticut Association of Assessing Officers Handbook 2025 Edition states that “the area actually used as open space should be classified and valued at its use value.”

Additionally, there are court cases that have supported the open space rate established by the assessor “based upon its current use”.

Basic Valuation Principals

- ◇ PA 490 allows four classifications of land – farm, forest, open space, and maritime heritage – to be assessed at their current use value, rather than their fair market value (CGS § 12-63).
- ◇ Rate cannot be lower than farm land, preferably higher than farm. Farms require a higher burden of proof for classification. Active use as a Farm is generally required to maintain classification.
- ◇ Open space’s requirement is passive – be in a designated area on the POCD and do not develop.
- ◇ Rate must be “favorable” to the property owner. Current use does not equal market value. Reduced rates incentivize preservation.
- ◇ Consistent rate should be applied. The rate can be a percentage reduction, or flat rate depending upon use.

Resources

Applications:

Landowners interested in the PA 490 program must apply to their municipal tax assessor to have their land classified as farm, forest, open space, or maritime heritage land eligible for PA 490 status. Applications are available from local assessors. Owners of farm and open space land must use an application prescribed by the Department of Agriculture (DoAg) commissioner. Owners of forest land must use an application prescribed by the assessor and approved by the Department of Energy and Environmental Protection (DEEP) and include a certified forester's report with the application. Maritime heritage landowners must use an application prescribed by the Office of Policy and Management (OPM).

- [M-29 Classification of Land as Farm Land](#)
- [M-30 Classification of Land as Open Space](#)
- [M-30a Exemption of Land as Open Space](#)
- [M-39 Classification of Land as Forest Land](#)
- [M-66 Maritime Heritage Land Application](#)

Land Classification State Websites:

- [PA 490 Best Practices](#)
- [Classification of Land as Forest Land](#)
- [Public Act 490 - The Basics](#)

State Agencies:

- [Department of Agriculture](#)
- [Department of Environmental and Energy Protection](#)
- [Office of Policy and Management, Intergovernmental Policy and Planning](#)