

**PA 490 Working Group Meeting
Tuesday, March 10, 2026
9:30 AM - 11:30 AM**

**450 Columbus Boulevard
Plaza North Hearing Room C, Hartford**

Public Participation via [Zoom Registration](#)

AGENDA

Call to Order OPM Undersecretary Martin L. Heft
 DoAg Commissioner Bryan Hurlburt

Business

- [UConn Zwick Report](#)
 - Presentation by Dr. Charles Towe
 - Question and Answer
- [Farm Credit East Report](#)
 - Presentation by Keith Stechschulte, EVP and Regional Manager
 - Question and Answer
- Next meeting - Tuesday, March 24 (virtual)
 - Other state and national valuation methods
 - Court cases

Comments received via e-mail

Public comment - Remote via [ZOOM registration](#)

Public participation is available via Zoom and will be limited to three (3) minutes per person. Please identify yourself and make your statement. Note this portion is not a Q&A

Adjournment

PA 490 Working Group Meeting
February 10, 2026

The meeting was called to order at 450 Columbus Boulevard in Hartford by Office of Policy and Management (OPM) Undersecretary Martin Heft at 9:35 AM.

Working Group attendance:

Undersecretary Martin L. Heft, Department of Agriculture (DoAg) Commissioner Bryan Hurlburt, Christopher Martin, David Beers, Paul Larson, Damon Braasch, Bill Lee, Nicholas D'Addario, Mark Walter, John Emmanuel, Keith Bishop, Kim Grijalva, Ben Freund, Joseph Orefice, Mike Gilman, Bonnie Burr, John Casertano, Connor Blunovsky, Ella Kennen and Jennie Kapszukiewicz.

State agency staff attendance: Chris Collibee, OPM; Rebecca Eddy, DoAg; Dr. Kayleigh Royston, DoAg; Nate Wilson, DoAg; and Amanda Samokar, DoAg.

Undersecretary Heft introduced himself and made opening remarks including thanking the group members, recognizing the importance of the land use values and the collaborative process ahead.

Commissioner Bryan Hurlburt made remarks.

Governor Lamont's Legislative Director Anne Kleza made remarks.

Members of the working group made self-introductions.

Review of Governor Lamont's Directive

Undersecretary Heft referenced Governor Lamont's January 19, 2026 correspondence directing OPM, in consultation with the Connecticut Department of Agriculture, to:

- Revoke the 2025 Recommended Land Use Values and Best Practices for farmland, forestland, open space, and maritime heritage land, and reinstate the 2020 recommended land use values for these categories;
- Immediately notify all municipal tax assessors of this revocation and reinstatement; and
- Convene a working group in collaboration with the Connecticut Department of Agriculture, including representation from agricultural organizations, farmers, municipal leaders, and assessors, to recommend alternative measures to improve data collection, review, and valuation processes consistent with state law.

Undersecretary Heft additionally reviewed the relevant Connecticut General Statutes Section 12-2b and Section 12-63.

Mr. Larson noted that the CT Farm Bureau's goal is to look forward in process and appreciate working with administration, agencies and legislators to look at issue and come up with a reasonable, transparent process.

Mr. Orefice remarked that forest appears to be left out of the directive and is a part of PA 490.

Undersecretary Heft noted that we have representation from all land group classes on the working group. Process is similar, but slightly different for forest that is based on stumpage data.

Mr. Freund mentioned that this is not a competing interest as many farmers have tracts of land that are forest.

Review of Current Process and Methodology

Undersecretary Heft stated that in review of the current process and methodology, both the UConn Zwick and the Farm Credit East reports were distributed prior. Shall the group wish to have presentations on the reports we can schedule those. He ran through the full timeline process from the start to publishing the recommended values.

Discussion on the process:

- Mr. Braasch inquired if there is an attempt to resurvey, start a whole new survey set or just clean up existing. Undersecretary Heft replied that everything is on the table and open to suggestions and recommendations.
- Ms. Kennen noted the data numbers do look off.
- Ms. Grijalva mentioned that through an FOI request she received survey data. She noted that the survey entries were anonymous. She would like to see math of the survey data to see the "holes".
- Mr. Braasch clarified his question about clean existing data set or recommend new survey set. Commissioner Hurlburt stated the Governor's charge to recommend alternative measures. Not looking back at the data and develop a new process including how we improve the process and assessment.
- Mr. Orefice stated that it helps understanding "what went wrong". There were some survey design/implementations based on rents. Forest land is based on stumpage. The farmland is based on rents. A couple of issues including a stop if a respondent answered "no" to renting land. Additionally, lump sum entries were reported for a parcel of land. The Farm Credit East report reflects split parcels with single lump sum entry. A question to ask is if rental values are the way to do this.
- Mr. Bishop noted that he would like to see the data changes through the decades. Need to look outside the rental rates; Simplify process is needed such as a COLA and add predictability.

- Ms. Kapszukiewicz requested to hear from both UConn and Farm Credit East. She noted surveys not received by people.
- Mr. Emmanuel inquired if there was an expiration date on Governor's directive. Undersecretary Heft noted that the 2020 values are in place until the next cycle is completed. Commissioner Hurlburt stated that there is no expiration date. This is a new process to collect data per directive. No requirement to use the 2025 collected data.
- Mr. Emmanuel asked for the timeline process flow chart. Undersecretary Heft will provide this.
- Mr. Bishop referenced CGS 12-2b (1). What is statutory vs administration, and how much leeway does the group have? Undersecretary Heft noted that legislative is one option to put in statute. Administratively can change pending legal vetting. Commissioner Hurlburt noted that Vermont has a group that convenes and votes, Massachusetts has a similar process. All options are on the table. We could memorialize a process through the legislative process.
- Mr. Freund mentioned survey concerns and how difficult they are to answer. They don't line up with the way farms do business. Cited the forestry idea with known values of produce produced on land as a good example.
- Mr. Braasch discussed finalizing Grand List by local assessor. Assessors change rates at revaluation time (five-year cycle). Everything is taxed based on value in CT. Different valuation than market. Value based on use, an "in use valuation". It doesn't mean its based on income. Income can be used as a tool, looking at the actual income.
- Ms. Kenned added there are two processes - vetting and methodology. Need to figure out the vetting process in future and assure it is robust for future.

Undersecretary Heft noted the recommendation from Ms. Kapszukiewicz to have UConn and Farm Credit East make presentations. He asked if all were in consensus to review the materials.

- Ms. Grijalva noted focus on farmers not just the farmland. Farmers need viability and look beyond categories and all the variables.
- Mr. Orefice stated farmland in Massachusetts is taxed based on what you are doing on it. Look at the valuation on quality of land, not the potential.
- Ms. Burr noted the original intent was farmland preservation. Reminded that River Valley rates were driven by the tobacco industry, but no longer the same volume. Based on the quality of land and tax land on how things can be grown on it.
- Mr. Bishop added that perhaps there are too many categories and questioned if the separate River Valley category is needed. If there is a change in the use, suppose to complete paperwork change with local assessor. Need to look at paperwork flow.
- Mr. Braasch noted that this is currently based on use value. Assessors have to determine use.

- Mr. Larson remarked about dairy farms. Negative for them depends on economic climate factors.

Undersecretary Heft stated that we will schedule UConn and Farm Credit East to provide presentations to the working group.

Workgroup Procedures and Discussion

Undersecretary Heft reviewed some suggested procedures for the working group. An email has been established (OPM.PA490@ct.gov) and available for comments, recommendations and suggestions. He reviewed meeting schedule options and whether they should be in-person, full virtual or hybrid. Suggested meeting every three weeks. A listing was provided of potential subject matters.

- Ms. Burr asked if there was any case law on PA 490. Mr. Braasch added that CT Farm Bureau has a summary in guidebook. Not aware of anything on valuation.
- Mr. Braasch asked if we were recommending a new set of values. Undersecretary Heft replied no, but a process and methodology only.
- Mr. Bishop added PDR Land differential and building values
- Mr. Larson asked if there are records of any Assessors going through process. Mr. Braasch responded that there are no recent examples.
- Ms. Kennen suggested we decide at meeting how the next one will be. How do we ensure methodology makes sense and is fair to all land classes.
- Ms. Grijalva asked if we could introduce discussions around other items that cause farms to lose money. Are there improvements and recommendations that can be made such as exemptions. Undersecretary Heft noted the Governor's directive and these should be addressed through assessor or the legislative branch.
- Mr. Larson suggested that we meet every three weeks; possibly every other being virtual.
- Commissioner Hurlburt asked about the time of day. Consensus on morning was good - 9:30 AM - Tuesday's.
- Mr. Orefice likes the Zoom option, but appreciates in person.

Background and other resources are on the shared drive. If anyone has items to add please email them.

Public participation is available via Zoom and is limited to three minutes. Participants will be asked to identify themselves and make statement. It is not a question-and-answer session.

Public Participation via ZOOM:

- Cindy Harrison - Glad process is transparent and availability for public comments.
- George Purtil - Concerns that assessors will not implement promptly. He has land in Portland and Glastonbury. Glastonbury revaluation not until 2027, changes not implemented until then. Same in Portland. Problems with River Valley inclusion - not appropriate. Mechanics - difficult to hear on zoom and no camera.
- Will O'Meara - PA 490 new values diminish non-farming landowners for future. Rental values make it less affordable. Farmland that is owned, the projected value is not the driving force, but economic viability. Look at productive value of the land.
- Grace O'Connell - Appraisal method is being set with more - influence from developers, bankers, etc. Survey responses - review methods. Suggested Certified Mail, online links. Future meetings be in person/hybrid; participation is vital.
- Shannon Chatfield - Strengthen how values are assessed with focus on transparency and affordability. Reflect agricultural use. Predictability and system that can be understood and relied on. We should establish an Agricultural Committee in legislative branch.
- William Dellacamera - Family that inherits land/ incentive for families to keep. Still need to be taxed. Topography of land. "View tax"
- Duncan Wilbur - Incentive through reduced rates, like a mill rate cap (i.e. motor vehicle).
- Jerry Grabarek - Preston Selectman. Noted not enough farmers on the group. Recommends inviting Joan Nichols - PA 490 CT Farm Bureau.
- David Wasniewski - Like hybrid option. Agree with more farmers and Joan Nichols.

In closing, Undersecretary Heft noted that if there were additional comments to please email them. The next meeting will be in approximately three weeks. Notes of the meeting will be distributed and posted.

Undersecretary Heft adjourned the meeting at 11:37 AM.

UConn

Charles Towe

Department of Agricultural and Resource Economics

PA 490 Survey Discussion

Presentation to the working group.

March 10, 2026

A little of my background

- First exposure to survey development work in 2003 as a graduate student.
- During graduate school, I programmed for the Economic Research Service of the USDA in Washington, DC
 - Worked part-time on the Agricultural Resource Management Survey (ARMS) from 2004-2007, mostly on data disclosure
 - Full-time on ARMS in 2008, including attending ARMS school
- Have developed and published academic surveys for many funded projects in the last decade, including food and environmental areas

Our background on PA490

- We were contracted in 2020 to convert the PA490 to an online format
- Utilized the exact format of questions and data collection as the 2010 and 2015 survey based on the 1-page implementation, focused on
 - Land rental values by class, as well as,
 - Collecting non-cash items used in lieu of payments
- This instrument was designed by PA490 Guide Advisory Committee in 2009.

PLEASE DIRECT ANY QUESTIONS TO:
 Maria Buzzelli (maria.buzzelli@uconn.edu)
 Boris Bravo-Ureta (boris.bravoureta@uconn.edu)
 Charles Towe (Charles.Towe@uconn.edu)

PLEASE COMPLETE FORM AND RETURN BY **July 15, 2020** TO:
 1376 Storrs Rd., Unit 4021
 Storrs, CT 06269-4021

Please see instructions before completing survey

NET RENTAL LAND USE VALUE SURVEY FOR THE CALENDAR YEAR 2019

Do you rent land to or from others? Circle: YES NO if yes, please continue.

BUSINESS NAME:

NAME (FIRST)	(M.I.)	(LAST)	BUSINESS ADDRESS (Number and Street)	CITY	STATE	ZIP CODE
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E-MAIL: _____ TELEPHONE: _____

The single-page survey instrument

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<u>Connecticut Town</u> (where land is located) *indicate whether you are the landowner or the farm operator	Index of <u>Rental Agreements</u> (List one row per rental agreement)	Number of <u>Acres</u>	<u>Land Classifications</u> Rented by percentage or acreage (see instructions for land class)	Type of <u>Crop</u> grown in Land Class	Total <u>Land Rent</u> Per Year	Other Owner Items Included in Total Rent, IF ANY (see instructions) DESCRIBE AND GIVE DOLLAR VALUE	Services Provided to Landowner, IF ANY (see instructions) DESCRIBE AND GIVE DOLLAR VALUE
EXAMPLE: Lebanon-Farmer	#1	100 acres	50% Class 1 50% Class 2	Silage	\$400	Barn: \$1000/year	N/A
Lebanon- Landowner	#2	200 acres	30% Class 4 45% Class 6 25% Class 7	Corn	\$700	Equipment: \$3500/year	Swapping of Crops: \$200

Similar work from USDA

Noting the intro question to the survey, which drew some commentary.

This is the Rents survey from the USDA sent to my house, where my spouse runs our farm.

CASH RENTS AND LEASES 2026



36 301136440 1 1 3218 648220 0
SURVEY CODE=3624-72XC-SPSK

OMB No. 0535-0002
Approval Expires: 9/30/2026
Project Code: 921
SurveyId: 3218



**United States
Department of
Agriculture**



**NATIONAL
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STATISTICS
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9700 Page Ave, #400
St. Louis, MO 63132-1547
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Email: sm.nass.nod.fpo@usda.gov

80 210
*****AUTO**ALL FOR AADC 120 64 133 12127

90 21
0 36285 3642

Please make corrections to name, address and ZIP Code, if necessary.

The information you provide will be used for statistical purposes only. Your response will be kept confidential and any person who willfully discloses ANY identifiable information about you or your operation is subject to a jail term, a fine, or both. This survey is conducted in accordance with the Confidential Information Protection and Statistical Efficiency Act of 2018, Title III of Pub. L. No. 115-435, codified in 44 U.S.C. Ch. 35 and other applicable Federal laws. For more information on how we protect your information please visit: <https://www.nass.usda.gov/confidentiality>. Response is voluntary.

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB number is 0535-0002. The time required to complete this information collection is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

1. Does this operation currently rent or lease land?
3430 1 Yes - Continue 3 No - Go to Conclusion, back page

2. In 2026, how many acres will this operation:

		Acres
a. Own?.....	+	901
b. Rent or Lease from others or use Rent Free? EXCLUDE any land used on an animal unit month (AUM) basis, Bureau of Land Management (BLM) and Forest Service land.	+	902
c. Rent to others?.....	-	905
	-	900

The 2010 experience

- The report states that the information was “easier to understand and interpret than the past 2000 and 1995 surveys,” using the single-page instrument
- 1,500 surveys distributed via mailing lists compiled by the CT Farm Bureau Association and the CT Department of Agriculture in June 2009.
 - Also distributed at various agricultural meetings.
- **129** individual farmers completed a total of **361** individual rents, with 332 being usable.
- Zero-dollar rents in 2010 were 37% up from 15% in 2000.

The 2015 experience

- Funded in part by matching funds from CT Department of Agriculture through the Community Investment Act PA 05-228
- 5,000 surveys were distributed via mailing lists compiled by the CT Farm Bureau Association and CT Department of Agriculture in June 2009.
- **279** individual farmers and property owners submitted a total of **736** individual rents (90% usable, approximately **670** usable)
- The report noted the doubling since 2010
- They also note the zero-dollar rents, but do not share a percentage.

Our 2020 experience

- UConn's first survey distribution
- Coded the exact survey in Qualtrics that was on a single sheet, from 2010 to 2015. Respondents see only the portion of the survey they need to complete. If you have many rental agreements in many different towns, you will see more of the survey.
 - There is no transcription in this implementation unless the respondent chooses to elaborate on a circumstance using the “other” radio button.

Our 2020 experience

- CT Department of Agriculture supplied 6,768 farms as a list frame. 1,726 farms had email addresses.
 - Sent invitations to complete the survey to 5,042 farms in the mail
 - 801 were rejected directly from the post office
 - 408 were received, and 114 had rental agreements
 - Emails were sent to the 1,726 (with several reminders)
 - 514 were received, and 178 had rental agreements
- **292** individual farmers and property owners submitted a total of **568** individual rents (>99% usable)
- 36% of rental agreements involved no cash exchange

Our 2025 experience

- Received a list of farms and forest owners across 117 towns from the Department of Agriculture,
 - Sampled a budget-restricted 1,045 farms of greater than 30 acres.
 - Local assessors posted survey links in various locations
- 42 surveys were completed from the mailings
 - **13** had rental information
- 719 surveys were completed from the assessors' distribution
 - **40** had rental information
- Concerned with response rates, we contacted the 292 that completed the 2020 survey via email and received 52 responses, **18** with rental information.
- From these 71 total “with rental” responses, we have 145 rental contracts.
 - 44% had no cash rent agreements

Summary over the last 20 years

Survey round	Sent	Received	Have rental	# agreements
2010	1,500	?	129	322 usable
2015	5,000	?	279	670 usable
2020	5,042 mail 1,726 email	408 from mail, 514 from email	292	568 (none unusable)
2025	Assessor distribution 1,045 mail 292 email	719, 42, 52	40, 13, 18	145 total (none unusable)

Noted takeaways

- A major problem encountered is the inaccurate information contained in the farm list.
- In part, the low participation is related to this problem.
 - For example, the list contains emails that no longer exist, and 801 envelopes containing hard copy surveys were sent back to the given return address.
 - Many of the people who received the survey no longer owned a farm or had never owned a farm.
 - A number of surveys were addressed to deceased farmers, which likely created an immediate aversion for the families of the deceased to complete the survey.

Noted takeaways

- Therefore, a clear recommendation that emerges is the need to update the list of farms in Connecticut in order to have an accurate idea of who is farming in the State.
- In addition, efforts are needed to include emails for as many farms as possible.
- These adjustments are crucial in streamlining future surveys.

Noted takeaways

- It would make the study more effective in the future if the option to report rental values by land class were removed from the survey.
- It is obvious that no one pays for rental land this way, and it is no longer a relevant question to ask individuals.
- To streamline the study, it is most effective to only include payment by acre and lump sum as payment options. It may be helpful to ask those who pay by lump sum how they determined their asking price.

Noted takeaways

- The last slides were recommendations made in 2020.
- Now, from this round in 2025, we developed similar recommendations.

Noted takeaways

- A key challenge in this round of data collection was the inconsistency of the farm lists provided. Unlike the 2020 survey, where email invitations were the most effective in generating responses, the current lists did not include any email addresses.
- While distributing the survey through assessors did provide support, our findings indicate that direct email invitations remain the most effective method for obtaining valid responses.

Noted takeaways

- Additionally, the 117 municipal farm lists were provided as separate documents, each with a different format.
- Some lists were missing key information—such as farm acreage—which led to potential bias in sampling.
 - Specifically, farms lacking acreage information were excluded from our postcard mailing because we applied a 30-acre threshold when drawing the random sample.
- To improve future outreach efforts, we recommend that the state produce a standardized and complete farm database that includes both contact information—particularly email addresses—and acreage details.

The UCONN logo consists of the letters "UCONN" in a bold, white, sans-serif font, centered within a dark blue rectangular background.

UCONN

Thank you for your time and interest.

Charles Towe
Professor
Agricultural and Resource
Economics

(860) 486-2739
charles.towe@uconn.edu

Questions?

uconn.edu

UCONN

Noted takeaways

- Noted in 2025, that among the re-sampled group from 2020

Since we received responses from individuals who participated in both the 2020 and 2025 surveys, we can conduct a direct comparison between the two survey rounds. ...

Overall, we observe consistent patterns across the two time periods within this subsample, suggesting relatively stable land rental and cropping behaviors over time.



PA 490 Considerations

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MD1

Farm Credit East Disclaimer:

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Farm Credit East, ACA

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- Headquartered in Enfield, CT
 - Largest lender to Northeast agriculture with \$14.2 billion in total loans as of 12/31/25
 - \$808 million in loan commitments in CT
 - \$1.7 billion in cash dividends paid to customer owners since 1995 including \$145 million in 2025. \$5.4 million paid to CT customer-owners in 2025.
 - \$20.2 million invested in more than 400 beginning farm and fishing businesses through FarmStart
 - 1,107 customers across CT



Five Year Trend in the Ag Real Estate Market (2020 - 2025)

- Values have been rising across nearly all real estate sales categories
- Agricultural deed restricted land has increased by 25%-40% on average over the past five years depending on submarket in CT
- FCE internal analysis shows typical farm real estate (land only) values have increased 34%
- Median price per acre for farmland values across eight state Northeast region increased by 41%



2025 Review

- FCE contracted to develop capitalization rate and apply to 2025 survey results
- Limited survey responses resulted in limited to no data in certain land classes
- Survey responses were not consistent by county/region
- Land class breakdown is not a typical consideration when renting land
- Land rental rates are typically set based upon usable acreage and industry type



PA 490 Future Considerations

- Annual land rental survey
- Eliminate land classes from the survey and focus on usable acreage and land utilization
- Verify survey derived values/value changes against market value changes by a licensed appraiser. (Test data by using more than one valuation methodology) MD1
- Formula derived approach across land classes that is consistently applied
 - i.e. swamp/ledge/scrub is valued at 1% of tillable A

From: [Duncan Wilber](#)
To: [OPM.PA490](#)
Subject: PA490 valuation recommendations
Date: Tuesday, February 10, 2026 11:28:54 AM

EXTERNAL EMAIL: This email originated from outside of the organization. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Recommendations for future valuation

Forest land add a valuation line

Land that is actually logged 1 every 25 (+/-) reduced rate (similar to MA)
Land that is wooded but not harvested, higher rate

Farm Land

Reduce number of categories (assessors will like this) (The 4 tillable could be combined to some degree)

Create a mill rate cap on values across the state (similar to auto tax cap). If the land is the same by classification across the state, shouldn't the actual out of pocket be the same regardless of location.

Open Space

Create a "floor" for value. In my town the calculation is 25% of the acreage rate (2500) Historically open space has always been cheaper than farm classification (the incentive for assessors to correct the "not less than farmland" has never happened in my town due to the revenue vs office work to fix it). My belief is this tax savings for open space disincentivizes farming.

Duncan Wilber Town of Colebrook
Served as BOF chairman
Served as BOAA chairman
Served as IWA chairman
Served as Selectman
Served as member of Zoning Board of Appeals

Own Wilber Farm 60 acres
Rent 200 acres

Grow Grains, Hay, Vegetables, and Cattle

From: [Shannon Chatfield](#)
To: [OPM.PA490](#)
Subject: Statement for Meeting Record – PA 490 Assessment Reform 2/10/2026
Date: Tuesday, February 10, 2026 12:04:13 PM

EXTERNAL EMAIL: This email originated from outside of the organization. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Dear Commissioner and Members of the Office of Policy and Management,

Thank you for the opportunity to participate in the recent discussion regarding PA 490 and its impact on Connecticut agriculture. I would like to submit the following statement for inclusion in the meeting record.

My name is Shannon, and my husband and I operate a small, first-generation livestock farm in Connecticut. We are certified through A Greener World, including Animal Welfare Approved and Certified Grassfed, because we are committed to high standards of animal welfare, environmental stewardship, and transparency.

PA 490 was created to preserve farmland, forest land, and open space by assessing land based on its current use rather than speculative development value. That foundational principle is essential and remains critical to the survival of working farms.

However, I believe the assessment methodology for

agricultural land under PA 490 should be strengthened with a focus on transparency, stability, and affordability.

Currently, farmland values are derived from rental survey data and income-based modeling. While intended to reflect agricultural use, rental markets are limited and often inconsistent. Greater transparency in survey methodology, participation, and calculation would provide farmers with a clearer understanding of how values are determined and help build trust in the process.

In addition, agriculture requires long-term planning and investment. Stability in assessment methodology is essential. Farmers invest in infrastructure, soil health, fencing, water systems, livestock genetics, and certification programs that take years to establish. Predictable and clearly structured valuation allows responsible planning and reinvestment in the land.

Affordability must also remain central to the purpose of PA 490. When use-value assessments rise beyond what agricultural production can realistically sustain, farms are placed at risk. Once farmland is lost to development, it is rarely returned to production.

I respectfully suggest that agricultural land assessments

adopt the same principles of long-term stability applied to forest land under the same statute. Additionally, I believe Connecticut would benefit from establishing a formal agricultural advisory committee to provide structured input on policies and methodologies that directly affect working farms.

PA 490 is vital to preserving farmland in Connecticut. Strengthening it through transparency, stability, and affordability will ensure it continues to fulfill its original purpose for future generations.

Thank you for your time and consideration.

Sincerely,
Shannon Chatfield
The Stead Farm
Barkhamsted, Ct

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get [Outlook for Android](#)

If the state truly wants to sustain farming, there should be no tax on farmland. This may sound radical but when you look at the numbers, it's not.

There are approximately 380,000 acres of farmland in CT that may qualify for PA 490. If you value this at the 2025 proposed rate of \$3250 per acre for Tillable A, the assessed value is 1.235 billion. Multiplied by the average CT Mil rate of 29 is 35.815 million in tax revenues. There are 884,000 individual income tax filers in CT. If the total farmland tax revenues were shifted to individual tax filers, each would pay an additional \$40.51.

If you use the 2020 Tillable A value of \$1880 per acre, it would be \$23.44 for each tax filer.

If you use the PA 490 2020 average farmland value of \$980 per acre, it would be \$12.27 for each tax filer.

Someone with access to the actual number of acres in each PA 490 value category could refine these numbers.

I believe that a flat rate in lieu of property tax on farmland, similar to the CT State Park Access fee on vehicle registrations, for support in sustaining locally grown produce would not receive much resistance from the general public.

Aside from PA 490, Connecticut needs to address prime farmland being lost to solar farms. The best land is the contractors dream because it is the easiest to develop.

Connecticut DOAG, UCONN, SARE and others have great programs for education and grants to promote farming but these programs cannot make more land.

Sincerely,

Bruce P. Wheeler
189 Miner Pentway
Pawcatuck, CT 06379

PA490/Ag working group

February 18, 2026

This document was created to spur conversation about profitability, predictability and sustainability associated with farming, PA490, and being a small business in the State of Connecticut

Below are some values/numbers derived from landowners and land renters from across the state.

The simple question asked was “what is a fair value for the land you use based on revenue/cost to make profitable use of it?”.

The results of those conversations led to some general values with the underlying conversation consistently falling back on “predictability” as well as “cost of production”.

I further calculated the values of each category by averaging the last 20 years (2000-2020 pa490 values) to see if the farmer discussed numbers were in line with the 20-year PA490 average and made some additional small adjustments for ease of calculation.

Using the numbers below and a mill rate cap of 25 mills the predicted cost of taxes owed per acre cost is as follows

ESTIMATED TAXES OWED PER ACRE FOR VARIOUS CLASSIFICATIONS

Land Category	State-Wide Value recommended by DOAG Jan 2026 (revised) / Tax owed per acre at 25 mills	State-Wide Value recommended by Farmers Enrolled in PA490 / Tax owed per acre at 25 mills
Tillable A (Excellent)	\$3,250/ \$56.86 per acre*	\$1700/ \$29.75 per acre
Tillable B (Very Good)	\$2,000/ \$35.00 per acre	\$1200/ \$21.00 per acre
Tillable C (Very Good)	\$1,050/ \$18.38 per acre	\$750/ \$13.13 per acre
Tillable D (Good)	\$870/ \$15.23 per acre	\$500/ \$8.75 per acre
Orchard E	\$2,300/ \$40.25 per acre	\$1100/ \$19.25 per acre
Pasture F	\$815/ \$14.26 per acre	\$300/ \$5.25 per acre
Swamp/Ledge/Scrub G	\$40/ \$0.70 per acre	\$50/ \$0.88 per acre

Land Category	State-Wide Value recommended by DOAG Jan 2026 (revised) / Tax owed per acre at 25 mills	State-Wide Value recommended by Farmers Enrolled in PA490 / Tax owed per acre at 25 mills
Woodland/Forest Land	\$200/ \$3.50 per acre	\$250/ \$4.38 per acre

*Calculation example: Tillable A value of \$3250 multiplied by 0.70 (70 percent value) multiplied by capped mill rate of 25 mills (0.025) equals \$56.85 cost per acre owed to Municipality.

As with any system that is based on numbers and percentage calculations, care must be taken to understand the consequences of various increases (or decreases) within each individual category.

The current system of valuation punishes large land users, that operate in high mill rate towns, with better quality land the most. Others that feel direct financial squeeze are operators that own/rent a single classification of land (i.e orchard) to which a large increase is assessed.

If the true goal of PA 490 is to help reduce the transfer of Agricultural land (especially our most productive) into nonagricultural production, then the current math is failing the objective.

In speaking with assessors on the matter of understanding and calculating the various classifications, most find it an “unnecessary nuisance” for the time spent versus money collected in correctly verifying and processing PA490 farm applications and forms. The need for streamlining is top of conversation, with many wishing it was one category, similar to forest or open space. Methods to reduce the overall number of land categories should be further explored to streamline the program.

I advise OPM and DOAG to consider these numbers and create a process to consistently arrive at land values that are more reflective of true operating costs (i.e. those that were suggested by farmers above).

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Duncan Wilber

Colebrook CT

From: cannata-const.Cannata
To: OPM.PA490
Subject: PA 490
Date: Friday, February 20, 2026 11:01:23 AM

EXTERNAL EMAIL: This email originated from outside of the organization. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Thank you for the opportunity to provide email testimony to your working group. My name is Mike Cannata, I own and operate Riverside, Farm in Cromwell. The two issues I would like to highlight are how the list of River Valley towns was compiled and the thought process of why they are assessed at higher values. First and foremost the list of towns seems to stop at Cromwell, with no towns south of Cromwell being listed as River Valley towns. It's also odd that there are towns north of Cromwell that are also not on the list and yet share a boundary with the Connecticut river. It's also interesting that there are towns on the River Valley list that do not share a boundary with the Connecticut river and do you have other smaller rivers or tributaries through them and yet there are many other towns that also have smaller rivers and tributaries to other rivers in State that again are not on the list. To say the list is flawed is an understatement.

Regarding the higher values on that list, I know one argument can be made that the alluvial flood, plain soils are more fertile, etc., however, I would like to point out that in every flooding event in the Connecticut River Valley, we are inundated with the sewer flows from Hartford, Holyoke, Springfield, etc., and because of that every area that gets flooded must be destroyed, plowed under, and replanted because of the potential contamination risks of raw sewage. I would think that the River Valley towns should actually be assessed at a lower rate rather than a higher rate, or at the very least the same rate as the rest of the State that does not have to endure these hardships from contaminated sewer flows in total crop wipe out from flooding. I think it's an understatement to say that weather patterns are changing and that flooding events do not just occur during the spring freshets. That being said, I urge you to consider removing the entire River Valley classification and treat all land statewide the same.

I'd like to thank everyone for their consideration and their hard work and time spent with the end goal of not forcing farmers into a tax situation that results in giving up a way of life that Connecticut was founded on.

Sincerely. Mike Cannata

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Mill Rate Cap Recommendation

February 20, 2026

For calculating PA490 property tax in State of Connecticut, the equation is as follows

Value x 70% x Mill rate = Tax owed in Dollars

Value is set by DOAG

70% is constant in every Town/Municipality

Mill Rate is set by each Town/Municipality annually

A Capped Mill Rate system would aid in predictability desperately needed for Farmers.

Regardless of Municipal budget demands on a year-to-year basis, the farmer would be comfortable knowing they would not have to pay “more than X” for a given 5 year period.

Revenue losses to municipalities with a “higher than Y mill rate” would be minimal due to the already reduced land value rate set by the state DOAG.

This also maintains a level of integrity that people in Ag Business are proud of, being able to contribute in some form financially to the municipality they live and operate in.

107 towns (of 169 total) exceed the proposed mill rate cap (25 mills) as of 2025-26 budget year (see below)

An additional 34 towns would exceed a mill rate cap of 20 mills (should that number be adopted) bringing the total to 141 towns out of a possible 169 exceeding the cap.

Municipalities with a Mill Rate above 25 mills

Town	County	Mill Rate
Preston	New London	25.11
Willington	Tolland	25.42
Prospect	New Haven	25.57
West Haven	New Haven	25.58
Killingworth	Middlesex	26.22

New Fairfield	Fairfield	26.33
Burlington	Hartford	26.60
Farmington	Hartford	26.62
Lisbon	New London	26.70
New Hartford	Litchfield	26.87
Chester	Middlesex	27.08
Stamford	Fairfield	27.17
Griswold	New London	27.18
Tolland	Tolland	27.19
New London	New London	27.20
Cromwell	Middlesex	27.33
Ridgefield	Fairfield	27.39
N Branford	New Haven	27.61
Guilford	New Haven	27.65
Windham	Windham	27.85
East Lyme	New London	28.01
East Haddam	Middlesex	28.06
Fairfield	Fairfield	28.39
Windsor	Hartford	28.45
Ansonia	New Haven	28.55
Monroe	Fairfield	28.67
Newtown	Fairfield	28.74
Montville	New London	28.87
N Stonington	New London	28.88
Brookfield	Fairfield	28.93
Orange	New Haven	29.10

Bethany	New Haven	29.14
Hartland	Hartford	29.15
Winchester	Litchfield	29.17
Columbia	Tolland	29.27
North Haven	New Haven	29.46
Redding	Fairfield	29.54
Milford	New Haven	29.55
Cheshire	New Haven	29.74
Middlefield	Middlesex	29.80
Colchester	New London	29.92
Watertown	Litchfield	30.04
Salem	New London	30.20
Somers	Tolland	30.21
Rocky Hill	Hartford	30.24
Sprague	New London	30.40
Bethel	Fairfield	30.41
Beacon Falls	New Haven	30.46
East Granby	Hartford	30.50
Berlin	Hartford	30.65
Avon	Hartford	30.75
New Milford	Litchfield	30.96
Easton	Fairfield	31.00
Clinton	Middlesex	31.14
Chaplin	Windham	31.38
Scotland	Windham	31.43
Enfield	Hartford	31.50

Andover	Tolland	31.59
Middletown	Middlesex	31.70
Deep River	Middlesex	31.98
Norwalk	Fairfield	32.00
Bolton	Tolland	32.30
Middlebury	New Haven	32.52
Woodbridge	New Haven	32.62
Glastonbury	Hartford	32.83
Simsbury	Hartford	33.02
Southington	Hartford	33.21
East Haven	New Haven	33.44
Canton	Hartford	33.50
Colebrook	Litchfield	33.70
Bristol	Hartford	33.75
Granby	Hartford	34.21
Haddam	Middlesex	34.35
Plainville	Hartford	34.36
Norwich	New London	34.51
Portland	Middlesex	35.30
S Windsor	Hartford	35.61
Bloomfield	Hartford	35.64
Trumbull	Fairfield	35.69
Thomaston	Litchfield	35.81
Wolcott	New Haven	35.93
Vernon	Tolland	36.09
Ashford	Windham	36.38

Hebron	Tolland	36.85
Ellington	Tolland	37.10
Ledyard	New London	37.14
Durham	Middlesex	37.39
Marlborough	Hartford	37.74
Meriden	New Haven	37.91
Torrington	Litchfield	38.45
Stafford	Tolland	38.59
New Britain	Hartford	39.18
New Haven	New Haven	39.40
Plymouth	Litchfield	39.57
E Hampton	Middlesex	39.71
Naugatuck	New Haven	39.79
Manchester	Hartford	39.82
Newington	Hartford	39.98
Stratford	Fairfield	40.20
Wethersfield	Hartford	41.22
Derby	New Haven	43.20
Bridgeport	Fairfield	43.45
W Hartford	Hartford	44.78
Waterbury	New Haven	44.98
E Hartford	Hartford	45.90
Hamden	New Haven	51.88
Hartford	Hartford	68.95

Prepared by Duncan Wilber, Colebrook CT

Information collect/survey for PA490

February 22, 2026

Recommendation on collection of information to support rent/ownership rates etc.

Every two years, DRS requests information (supporting tax documentation) to substantiate my agricultural business in reference to Sales and Use tax exemption (Form REG-8/ Form OR-248) via myconneCT website. As part of a “mandatory reporting” for the exemption, PA490 acreage reporting could become a part of this process.

The benefit for the Department of Agriculture is an already established list of Ag Businesses, that are vetted through prior DRS filings and a higher likelihood of return being mandatory for Sales tax exemption status.

DOAG will also be getting more up to date information (if sticking with the 5-year revaluation plan) in that they will receive a minimum of 2 years of acreage reporting from each business in a 5-year period as opposed to 1 year in a 5-year period

In a situation like mine where I own and rent land that is classified as PA490 it would cover landowners that are not a business nor have Form OR-248. The only issue may be PA490 rented land that is classified but not accurately showing a farmer of record using it (M-29, page 3). Further enforcement by DOAG on local assessors to forward all “leased or rental agreements” to the dept per page 3 of form M-29 would close the circle on 90% of the possible nonrespondents.

Duncan Wilber

Colebrook CT

From: [Jerry Grabarek](#)
To: [OPM.PA490](#)
Subject: Land values
Date: Tuesday, February 24, 2026 1:30:26 PM

EXTERNAL EMAIL: This email originated from outside of the organization. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

'Hello,

I decided to use my town selectman's email as like Rodney Dangerfield said "I don't get no respect" as someone who dairy farmed milking my cows for fifty+ years. Being raised on a farm means I was working and helping since before I was ten. I'm now 74. I feel your working group has an underrepresentation of actual farmers on it. My following numbers come from my actual real life experience farming.

Your PA 490 values are definitely out of sync with what the actual profit is growing crops here in Connecticut. I just received the crop insurance values for this coming year. So, corn for silage is valued at \$38 a ton. Now using a 20 ton an acre average that means one acre of say Tillable B or tillable C land grosses \$740. Tillable D is not corn growing land. They have an average of \$1625 an acre value according to your last publishing of values. A farmer already starts off with a negative value of \$825 an acre. Now let's factor in costs. Custom corn chopping average \$200 and acre and I have my own bills to prove it. Chicken manure averages \$60, seed corn \$100, herbicide \$50, property taxes with your latest go round of values on 1625 @70% assessment is \$1137 so the tax at Preston's 25 mills will be \$28. Total costs not including tillage and planting that I do myself and we all know farmers work for nothing or don't include their own labor as a cost are \$438. That leaves \$312 total profit an acre on land that is assessed \$1625 or a \$1312 difference. Hate to tell you but the math ain't mathing .

Now let's look at pasture values and I as someone who has rotationally grazed his herd of Registered Holsteins since 1996 and 2022 as a milking herd and since then Holstein heifers, I would be able to attest that your values are bogus. First, there are five months October-March that grass just doesn't grow. That automatically should lower the value by 5/12. As a dairy farmer up to 2022 the last profitable year we had was 2014. On average dairyman had one good year, four break.

even years, and five money losing years per decade. I got literally depressed using our agritourism money via our corn maze to support our dairy operation. I'd love to know where and who dreamed up that first valuation of \$1570 later cut to \$870 up from \$280 in 2020 and 140 in 2015. You people have no clue what an acre of pasture can support especially with a 1700 lb dairy cow grazing it. You think it grows like a fertilized lawn that you maintain with your hired lawn crew? Now if you want to ruin a good grazing land try moving them through paddocks too fast as my rotation averaged around 14 days in May, 28 in the heat of summer and six weeks in the fall taking special effort to leave a little for the coming winter dormancy. I had about fifty acres of land I used for pasture and thirty acres of corn for silage so my assessment for all totaled 80 acres as we pastured our winter rye first in the spring. Then add another 25 or so acres that I would rotate my heifers through buy sometimes just pulling them from it and just feeding corn and grass silage as it wasn't a parcel

conducive for moving fence twice a day like I did with the cows. So, 105x1570 is 165k 70% of that is 115k x 25 mill rate means I would have paid if not for the huge outcry (thank you Kim) \$2,875 more just for the pleasure of losing money. That doesn't take into effect that our whole farm even woodlands are considered pasture. The real number is 301x1570 or 473k x.7 or 331k x 25 mills or \$8270 tax bill that before someone either in DoAG or OPM will come to their senses. Using 2015 values my tax bill would be \$725. Does anyone on this working group think this is a little bit excessive increase in my town property tax of 400% based on the latest numbers you put forward after the huge outcry. Poo

Now I'll talk woodland value. You lowered the value to \$200. Let's take a fifty four acre woodland plot that I logged in 1998 as an example. The last time it was logged was 1951 so it was about 47 years in between harvests. The logging returned about \$900 dollars and acre. Dividing 900 by 47 is \$19. That's how much the woodland returns in growth per year and that is 10% of what your assessment value is. Again, the math ain't mathing.

Lastly, DeeP makes money on deer, turkey/pheasant tags, and duck stamps. I have signed for people since purchasing our family's farm from my grandparents in 1981, private land hunting permits. Every hunter I let come had to purchase deer, turkey or duck stamps or tags. They also have to purchase a license. The state of Connecticut has not contributed one nickel to the deer or turkeys that our farm provides to hunters buying licenses, tags, or stamps but the DeeP is there collecting the money. I must be quite sure most private land permits are on PA 490 land because farmers let people hunt. I'm thinking of organizing all of us whom farm for a living, that sign these permits, to stop doing that until you base PA 490 land values back down to some reasonable level. Just as PDR land should be assessed at a lower level so should any landowner with PA 490 land that signs private land hunting permits should be entitled to a lower assessment rate.

Thank you for your time,
Jerry Grabarek
Selectman, but more importantly lifelong farmer,
Preston Ct.

I would like anyone on the committee to say they read my comments by responding to me.