

**PA 490 Working Group Meeting**  
**March 24, 2026**

The virtual meeting was called to order by Office of Policy and Management (OPM) Undersecretary Martin Heft at 9:39 AM.

Undersecretary Heft noted that a listing of participants are identified under the “people” tab. He asked those calling in by telephone to identify themselves for the record. He also noted the “raise hand” feature for questions.

**Working Group Attendance:**

Undersecretary Martin L. Heft, Department of Agriculture (DoAg) Commissioner Bryan Hurlburt, Christopher Martin, Paul Larson, Damon Braasch, Mark Walter, John Emmanuel, Keith Bishop, Francis Whelan, Kim Grijalva, Ben Freund, Mike Gilman, Bonnie Burr, Connor Bunovsky, Ella Kennen, Jennie Kapszukiewicz, and Bill Lee.

**Guests:**

Senator Jeff Gordon, Jared Picco, Shannon Chatfield, William Dellacamera, Chris Bassette, Willow Rich, Gary Annino, David Wasniewski, Alexandra Tamburrino, Steve Preli, Howard Rosenfeld and Melynda Naples

**State Agency Staff:**

Amanda Samokar (DoAg), Kayleigh Royston (DoAg) and Nathan Wilson (DoAg),

Undersecretary Heft recognized Commissioner Bryan Hurlburt (DoAg), who offered brief remarks thanking attendees for their patience and emphasizing the importance of the day’s extensive presentation and background review.

**Business**

Undersecretary Heft noted that full background documents of the presentation are available on the Work Group shared drive and the presentation will be an overview. He additionally noted that he was simply presenting the information and cannot provide legal context. He thanked both the Department of Agriculture and the CT Farm Bureau Association for providing the court case documents.

**Court Cases**

Undersecretary Heft provided a comprehensive review of Connecticut court cases relevant to Public Act 490 classification and valuation. This segment was extensive and served to ground the working group’s future decision-making in existing legal precedent.

**Key legal themes highlighted:**

- Actual agricultural use controls eligibility.
- Courts repeatedly affirm that land must be actively farmed, regardless of zoning.
- Non-agricultural activities do not qualify.

- Gravel extraction, soil mixing, and similar non-farm operations have consistently been found not to meet the statutory definitions of agriculture.
- Court cases show that discontinuing agricultural use triggers declassification. Maritime uses, oyster operations, or other non-traditional uses were cited as examples.

#### Determination of Use Value:

- Most thorough discussion of the method for determination of use value as opposed to fair market value is in *Bussa v Glastonbury*. Case provides valuable insight in any case where local assessor determines use value by means other than adopting recommended values from OPM.
- Some cases addressed when towns attempted to use non-standard valuation methods.
- In multiple instances, courts favored statewide recommended values, finding them more consistent and legally sound.
- Capitalization of rentals method found to be inappropriate to value golf course.
- Court accepted farmland was similar enough throughout the state, except River-Valley towns.

#### Requirements:

- Only landowners, not tenants, may apply for PA 490 classification.
- Loss of PA 490 status when farming ceases.
- Timeliness requirements are strictly enforced.
- Many appeals failed because applications or certifications were filed after statutory deadlines.
- Courts have held that late filings generally cannot be excused, except in rare cases where the town itself failed to provide legally required notice.
- Procedural steps reviewed (Assessor → BAA → Superior Court) with a two-month appeal windows.

#### Statutes:

- A new 2024 statute gives the Commissioner of Agriculture's advisory opinion formal evidentiary weight for classification claims (No case law yet).
- In parallel, State Forester can designate or cancel forest land classification.
- Court articulated that PA 490 is as much conservation statutes as they are tax relief measures.

Overall, Undersecretary Heft emphasized that very few cases directly address valuation methodology, making it even more important that the working group define clear standards.

Ms. Grijalva inquired if the court case documents were available outside the group. Undersecretary Heft noted that they are on the shared drive for work group members, and the presentation is posted online. The full documents can be added as resources to the website.

Mr. Orefice noted that rental values in a couple of cases were considered not the best way to value and we should consider other ways. Undersecretary Heft replied that the reference to the golf course meant that it could not be considered as farmland values. Mr. Orefice noted Waterford tried their own analysis, and it was challenged, adding the importance to look through the cases to see what has been challenged.

## Other States & National Valuation Methods

Undersecretary Heft noted that Commissioner Hurlburt was on a call with other New England state officials and this topic was discussed. Particularly, the state of Maine inquired on what other states are doing. The background shared is the base documents of today's presentation. He reviewed a multi-state comparative analysis, drawing from Maine, Massachusetts, New Hampshire, Vermont, and USDA data.

### Maine

- Adopted current use laws in 1971.
- Based on current use rather than just value of other potential uses.
- Municipal assessors establish 100% per-acre values based on farmland rents, farmer-to-farmer sales, soil type and quality, commodity values, topography and State guidelines.
- Requirements for classification:
  - Minimum 5 acres.
  - Used for farming activities. May include woodland and wasteland.
  - Must generate gross income of at least \$2,000 per year.
  - Owner must file income report every 5 years; failure triggers 25% penalty.
- Farm woodland assessed under a separate statewide tree growth valuation system.
- Areas other than farmland or farm woodland must be assessed on the basis of just value.

### Massachusetts

- Uses a Farmland Valuation Advisory Commission (FVAC) to set value ranges annually.
- Clear statutory structure under Chapters 61 and 61A.
- Forest Land requirements for classification:
  - Application.
  - Minimum 10 acres.
  - Forest management plan.
  - Review and certification of State Forester.
- Agricultural/Horticultural land requirements for classification:
  - Annual application.
  - Minimum 5 acres.
  - Actively devoted to agricultural/horticultural uses during the tax year and at least two immediately preceding tax years.
- Determination of ranges in value the FVAC shall consider evidence available from soil surveys and such other evidence and documentation.

### 3. New Hampshire

- Context for updating the Current Use Board valuation models.
- Agriculture:
  - Existing valuation ranges are outdated (\$25–\$425/acre).
  - Three goals: transparent to all stakeholders, sustainable and be updated over time and reflective of current rather than historical economic conditions.
  - Model development strategy includes utilizing a widely accepted economic approach – Farm Income Capitalization.

- Model calculation is Net income from agriculture production ÷ capitalization rate equals the agricultural land value.
- Forest:
  - Original formula developed by the University of New Hampshire Forestry Department.
  - Model phased-in over five years and is now sole appraisal methodology.
  - The model is a 30-year discounted cash flow using the net operating income of the annual growth for each forest land category.

#### Vermont

- Requirements for classification:
  - Owned by a farmer and part of the overall farm unit.
  - Used by a farmer or part of the farmer's operation under written lease for at least three years.
  - Produced an annual gross income from the sale of farm crops
    - \$2,000 for parcels of up to 25 acres; and
    - \$75.00 per acre for each acre over 25, with the total income required not be exceeded by \$5,000.
- Requires an annual certification document from landowners each November.
- Current Use Board requirements are specified in statute.
- Board's criteria and recommended values may reflect the class, type, grade, and location of the land, together with its productivity capacity and the income-producing capability.

#### U.S. Department of Agriculture

- U.S. farmland value increasing to ~\$4,350/acre.
- Cash rents survey provides the basis for county estimates.
- Charts on average farmland values and real estate average value were reviewed for the northeast region.
- USDA Cash Rents and Leases Survey (sent Feb 2026) as a potential model for CT data collection.

A summary with direct website links was reviewed, and restated that all documents are on the shared drive.

Ms. Grijalva asked why only New England was reviewed. Undersecretary Heft noted that this is our neighborhood and we were able to obtain information through the Commissioner's contacts. He added that on the forest side, looking at similar tree growth is important, as is soil types by region. This is a starting point and if the work group wants to explore more that can happen. Ms. Grijalva noted that she was interested in New Hampshire and their methodology if net income from agriculture production.

Mr. Larson noted he spoke with a colleague in Vermont on this matter and offered thanks for the comprehensive information.

Undersecretary Heft called on public member Chris Bassette. Ms. Bassette noted it was a very educational presentation and inquired on assessor education. Undersecretary Heft noted that OPM, DoAg and DEEP published a PA 490 Best Practices guide this year. We work with the CT Farm Bureau

who publish a guide mainly for PA 490 landowners. The Assessor's Association conducts several workshops and provides best practices in their handbook in which OPM and DoAg have been involved. Mr. Braasch confirmed as PA 490 Committee Co-Chair for the Assessor's Association the training and workshops.

Mr. Emmanuel stated it was a good review of the other states. He asked if we were going to do a roll up and make recommendations. He added that it appears CT is the only one to do surveys. Undersecretary Heft noted that OPM and DoAg are facilitators to the working group and will not be making recommendations. He added that everything is an open clean slate, and the purpose of the work group is for all of you to provide the Governor's office, DoAg and OPM recommendations. Commissioner Hurlburt added that the group should have a conversation about the surveys, particularly from what we heard at the last meeting about getting responses and the types of data we receive.

Mr. Orefice reiterated that he would like to discuss surveys further as well. He inquired about the rapid change in CT rates compared to New York and Massachusetts, and whether the research noted any differences in the methodology, for example the yearly changes versus five years. Undersecretary Heft replied that the reports reviewed do not go into the yearly rates.

Commissioner Hurlburt stated that through his review, Massachusetts and Vermont roll on an annual basis, so you would not see a large jump, but may see a gentle increase year to year. He added that New Hampshire has not conducted a revaluation for many years, so in 2019 they started the process and built a five-year implementation period. Maine is looking at something similar. We can discuss putting a cap on whatever methodology is used to set a maximum increase.

Mr. Bishop noted research he did back in February on Northeast states, that consolidate some of today's presentation and add some more detailed information. Commissioner Hurlburt asked if there was anything particular he wanted to highlight. Mr. Bishop commented that the methodologies tend to be around income capitalizations and the valuations tend to be \$2,000 or less. He added that New York has some higher ones, but overall, nothing astounding. Commissioner Hurlburt noted that New York uses an eight-year rolling average and a 10% capitalization rate and a 2% cap on increases. Undersecretary Heft stated that he will share the document via email and put on the shared drive.

Ms. Grijalva agreed that it will be worthwhile to look at those other states. She added attendance at New London Farm Bureau meeting which references Pennsylvania's system. Commissioner Hurlburt noted that Pennsylvania's approach is included in the document Mr. Bishop shared.

### **Public Comments**

Undersecretary Heft stated that there was no public comment emails received.

Shannon Chatfield stated that the survey process does work, just a matter of getting the data and inputs. She was curious on the process from survey collection to Farm Credit East. Undersecretary Heft noted that while this isn't a question-and-answer session, the last meeting presentations go through the process.

**Next Meeting**

Undersecretary Heft stated that the next meeting is April 14<sup>th</sup> and will be in-person to discuss other methodology considerations, outreach and engagement.

**Adjournment**

Commissioner Hurlburt appreciated the comments and discussion. He added that there is a lot to consider and the goal is everybody has the opportunity to participate and offer suggestions. We are planning on having an informational public hearing to solicit larger feedback from the community.

Undersecretary Heft thanked everyone for their attention today, along with the great conversation, thoughts to move this forward. He added it is time to put those thinking caps on and think outside the box.

The meeting was adjourned at 10:58 AM.