



Town of Easton

TOWN HALL - ASSESSOR'S OFFICE
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EASTON, CONNECTICUT 06612

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CLASSIFICATION OF LAND AS FARMLAND

GUIDELINES

1. Applicants must have been farming for a period of at least **one** year prior to application.
2. Applicant must supply proof of farming by submitting a copy of "Farm Page" of his/her Federal Income Tax Return (Schedule F).
3. Applicant must file a Personal Property Declaration annually as a farming operation/business.
4. Applicant must have farming equipment on premises.

FARM APPLICATION CHECK LIST

First time filers: If you meet the above criteria, use this checklist as a guide to ensure that you have everything you need to complete your **New Farm Land** application. Please be advised the Assessor may require additional information beyond what is described below. If you have any questions or concerns and for all other applicants, please contact the Assessor's Office at (203) 268-6291.

- ☐ Fully complete Page 1 of farm application (M-29) with every property owner's signatures on it.
- ☐ Map of property, specifying location and acreage of land that classification is being applied for.
- ☐ Itemized list of farm equipment and tools used for farming operations.
- ☐ Copy of last year's IRS Schedule F (Profit and loss statement from farming).

First time filers/LEASING Land to Farmer: In addition to the items above, **also include** the following documents as described in the checklist below to complete the application process:

- ☐ Fully complete Page 2 of farm application (M-29) (with every property owner's (Lessor's) signatures and renter's (Lessee's) signatures.
- ☐ Copy of written lease agreement between the property owner and farmer.
- ☐ Copy of farmer's last year's IRS Schedule F (Profit and Loss statement from farming).

Applications must be filed with Assessor for verification between September 1st and October 31st. Persons seeking the farmland assessment must meet all of the above requirements. Incomplete applications or applications not meeting the above requirements will not be considered.

PA-490 Farmland Classification Information Sheet

“It is in the public interest to encourage the preservation of farmland, forest land and open space land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state’s natural resources and to provide for the welfare and happiness of the inhabitants of the state.”

1. **Application (M-29) Filing Period: September 1 – October 31.** Applications that are incomplete or not filed within the prescribed time will not be accepted for PA 490 classification. (CGS 12-107c)
2. **The local Assessor is charged with determining what will or will not qualify as PA 490 Farmland.** (CGS 12-107c)
3. The **role of the farmland owner** is to keep the land in agricultural use in order to maintain the PA 490 classification. The landowner must complete and sign their forms as well as provide any supporting documentation that the Assessor requests which may include aerial photos or maps of the farming operation.
4. “PA 490 classification cannot be granted for the mere ‘intent’ to farm. There must be evidence of a bona-fide agribusiness and farming activity.”
5. New farmers may put forth expenses for the first several years without showing any profit. There is no specific income requirement to be considered under PA 490, but **hobby farming or farming for personal use is not considered eligible for PA 490.**
 - a. The Assessor may ask an applicant for proof of applicant’s agricultural endeavors such as financials, a business plan for the operation, or lease agreements. This is acceptable and may be beneficial for both parties in determining PA 490 farmland classification.
6. If a landowner is involved with an equine business, then they are a farmer. If the landowner has a horse only for pleasure, and not for some business related activity, the land use may not be valued as farmland.
7. Annual application for renewal is not required unless there is a change of use or land is sold or transferred; however, landowners will be responsible to **file a personal property declaration with the Assessor’s office each year**, as well as provide a copy of their **Schedule F tax form.** (CGS 12-91d)
8. **If land classified as farmland is sold or transferred within the first ten years of being classified and the record owner who classified the property has owned the land for less than ten years, then an additional conveyance tax is applicable to the total sale price of such land.** (CGS 12-504c)

“The key question that each Assessor must consider is whether the total tract or a portion thereof was actually put to agricultural use on the assessment date and whether agriculture / farming is the major use of the land in question is as opposed to being secondary or incidental to other uses such as residential.”

For further questions regarding the PA 490 Farmland classification please visit:
www.cfba.org/pa490guide.htm