

**PA 14-33**

HB5057

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**H – 1186**

**CONNECTICUT  
GENERAL ASSEMBLY  
HOUSE**

**PROCEEDINGS  
2014**

**VOL.57  
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Calendar 373 which I think was on the board. Thank  
you, Sir.

THE CLERK:

On page 28, House Calendar 373, favorable report  
of the joint standing committee on finance, revenue  
and bonding, substitute House Bill 5057, AN ACT  
CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND  
FARM MACHINERY, THE TRANSFER OF FARM CLASSIFIED AS  
FARMLAND, OPEN SPACE LAND, FOREST LAND AND MARINE  
HERITAGE LAND.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Good evening, Mr. Speaker.

SPEAKER SHARKEY:

Good evening, Sir.

REP. ROJAS (9th):

I move acceptance of the joint committee's  
favorable report and passage of the bill.

SPEAKER SHARKEY:

The question is on acceptance of the joint  
committee's favorable report and passage of the bill.  
Will you remark, Sir.

REP. ROJAS (9th):

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Mr. Speaker, what this bill intends to do is make some important clarifications to the 490 program which is often touted as the most effective farmland, open space and forest land preservation program that we have. Mr. Speaker, the Clerk is in possession of an amendment, LCO 4072. I ask that it be called and I be granted leave of the Chamber to summarize.

SPEAKER SHARKEY:

Will the Clerk please call LCO 4072 which will be designated House Amendment A.

THE CLERK:

House Amendment A, LCO 4072 as represented by Representative Rojas.

SPEAKER SHARKEY:

The gentleman has sought leave of the Chamber to summarize. Is there objection? Seeing none, you may proceed with summarization, Sir.

REP. ROJAS (9th):

Thank you, Mr. Speaker. The amendment clarifies in two areas; the ten year period in which the land is protected by the 490 program. In the first section it refers to when a qualified forester's report, how long that qualified forester report is valid as long as it's done within the last ten years.

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And in the second sections it talks about when a property's transferred from a family member to a family member it clarifies that the ten year period doesn't start with the transfer, it actually goes back to the original date in which the 490 program was initiated. I move adoption.

SPEAKER SHARKEY:

The question before the Chamber is adoption of House Amendment A. Would you care to remark? The distinguished Ranking Member of the planning and development committee, Representative Aman.

REP. AMAN (14th):

Thank you, Mr. Speaker. If the Chairman could explain a little bit about the clarification on the change of ownership of the 490 program. Again as it was previously said it's probably our most successful way of preserving open space land, et cetera and anything dealing with that is usually very sensitive. So if the Chairman could explain a little bit more in detail what the change in the law is from what it currently is and to what is recommended. Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

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REP. ROJAS (9th):

Through you, Mr. Speaker. Essentially when a owner of a property wants to have their program assessed under the 490 program they commit themselves to a ten year period. There are two situations in which they -- we want to ensure that that new window - - that window of time does not begin over. It's when a family member simply transfers a property to another family member or upon the death of the land owner if the estate transfer the land to another family member. They want to make sure that that window of time does not begin again, that simply at whatever time in that ten year period that the exchange took place that it continues on from there. Through you.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

Yes. Just for further clarification if you have had someone who is a landowner for many years within a 490 program, they pass away, the land goes into the estate, it goes to the son or daughter who holds it for a year or two and then goes to sell it to a third party. They would not be paying the penalties for

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selling before the ten year period is up. Is that a correct understanding? Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, yes that is correct.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

That definitely sounds fairer to me that the intent of the law and the ten year period is being preserved with that type of change as long as it is done within the family unit and not through a series of builders and developers. The other thing regarding the forester's report, it's my understanding that if I have a forester's report, put my land into the 490 program I never have to get another 490 -- or another forester's report as long as I hold the property. Through you, Mr. Speaker. Is that a correct understanding?

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, yes.

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SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

And what circumstances would a new forester's report be required? Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, only when there's a transfer of the land. Through you.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

And again that transfer of land would have to be to a third party, a nonrelative of the original owner. Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, yes.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

On the transfer of ownership we've been talking direct individuals who own the property. If the land is in the form of an LLC or a corporation or some other type of legal entity how are those transfers impacted? Again if it stayed -- very often an LLC for instance is transferred from one family member to another. Does the clock start to run again or does it stay with the original intent? Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, they are treated the same -- in the same way.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

I thank the proponent for his explanations. I do think that the amendment does clarify some of the problems that the original bill may have had. Thank you, Mr. Speaker.

SPEAKER SHARKEY:

Thank you, Sir. Would you care to remark further

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on House -- actually will the Chamber stand at ease  
for just a moment.

(Chamber at ease.)

SPEAKER SHARKEY:

Representative Bowles.

REP. BOWLES (42nd):

Mr. Speaker, because of a potential conflict of  
interest on this particular piece of legislation I  
would like to recuse myself.

SPEAKER SHARKEY:

Thank you, Sir. Will -- the Chamber will stand  
at ease.

(Chamber at ease.)

SPEAKER SHARKEY:

The Chamber will come back to order. Would you  
care to remark further on House Amendment A?  
Representative Smith.

REP. SMITH (108th):

Thank you, Mr. Speaker. Just one question for  
the proponent please.

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SPEAKER SHARKEY:

Please proceed, Sir.

REP. SMITH (108th):

Thank you. I'm just wondering whether this legislation as proposed codifies existing law or is this going to be effective going forward? Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker. This is essentially a clarification of current laws. A lot of the changes in the law were essentially requested by the assessors -- the assessor's association. Through you.

SPEAKER SHARKEY:

Representative Smith.

REP. SMITH (108th):

Thank you, Mr. Speaker. And thank the Chairman for his answer.

SPEAKER SHARKEY:

Thank you, Sir. Would you care to remark further on House Amendment A? Would you care to remark further on House A? If not, let me try your minds.

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All those in favor of House Amendment A please signify  
by saying aye.

REPRESENTATIVES:

Aye.

SPEAKER SHARKEY:

Those opposed, nay. The ayes have it. The  
amendment is adopted. Would you care to remark  
further on the bill as amended? Representative Aman.

REP. AMAN (14th):

Yes, Mr. Speaker, now that we have I believe  
everything on the 490 program that is in the bill has  
been discussed through you, Mr. Speaker, is that a  
correct understanding that the sections of the bill  
regarding the 490 program have been discussed  
completely under the amendment? Through you, Mr.  
Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, yes.

REP. AMAN (14th):

So the --

SPEAKER SHARKEY:

Representative Aman.

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REP. AMAN (14th):

The rest of the bill concerns the evaluation of farm equipment and horses. Through you, Mr. Speaker, how are horses currently being assessed? What is the practical way the assessors are doing that? Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker. I'm sure it's a very interesting process in which they determine how horses are assessed. It's my understanding that most horses are valued at under \$1,000 unless they are a quarter horse which are used for racing or a breeding horse. Through you.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

Being a horse owner I can -- I can agree with that since there is no blue book value put on horses. If you ask me our horses have a negative value. If you ask my wife they're priceless. So I do know from talking to the assessors that this has been a very much of a problem for coming up with a value and so

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most of them do say it's worth under \$1,000. I don't want to get (inaudible) with it. The part on the farm machinery it talks about the assessed value. Is that the typical 70 percent of the non -- of the depreciated value of a piece of equipment? Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, yes.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

And that has been increased up to \$100,000 so again it would be 70 percent of \$100,000 of the depreciated value of the piece of equipment. Through you, Mr. Speaker.

SPEAKER SHARKEY:

Representative Rojas.

REP. ROJAS (9th):

Through you, Mr. Speaker, yes. The change in the bill actually only makes sure that section A conforms with section B and C. It seemed that in section A it was missed in a prior iteration of legislation on this

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issue. And this -- this bill simply clarifies that A will match B and C in terms of farm machinery being assessed at \$100,000.

SPEAKER SHARKEY:

Representative Aman.

REP. AMAN (14th):

Yes. Mr. Speaker, again more and more equipment -- the basic equipment is getting up into that higher price range and I think it was the intention of this legislature over the last few years to help our farmers stay in business so I will be supporting the bill. Thank you very much, Mr. Speaker.

SPEAKER SHARKEY:

Thank you, Sir. Would you care to remark further on the bill as amended? Would you care to remark further? If not, staff and guests to the well of the House. Members take your seats. The machine will be opened.

THE CLERK:

The House of Representatives is voting by roll.

The House of Representatives is voting by roll. Will members please return to the Chamber immediately.

SPEAKER SHARKEY:

Have all the members voted? Have all the members

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voted? Will the members please check the board to make sure your vote is properly cast. If all the members have voted the machine will be locked and the Clerk will take a tally. Will the Clerk please announce the tally.

THE CLERK:

House Bill 5057 as amended by House A.

Total Number Voting	141
Necessary for Passage	71
Those voting Yea	141
Those voting Nay	0
Those absent and not voting	9

SPEAKER SHARKEY:

The bill as amended passes. Will the Clerk please call Calendar 255.

THE CLERK:

Mr. Speaker, on page 14, Calendar 255, favorable report of the joint standing committee on public health, substitute House Bill 5328, AN ACT CONCERNING ADVISORY AND PLANNING COUNCILS FOR STATE DEVELOPMENTAL SERVICES, REGIONS, A CHANGE IN TERMINOLOGY IN THE AUTISM SPECTRUM DISORDER ADVISORY COUNCIL.

SPEAKER SHARKEY:

Representative Johnson.

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Thank you, Madam President.

The next item is calendar page 19, Calendar 460, House Bill 5057, move to place this item on the Consent Calendar.

THE CHAIR:

Seeing no objection, sir, so ordered.

SENATOR LOONEY:

And Madam President, calendar page 20, Calendar 462, House Bill Number 5472, move to place that item on the Consent Calendar.

THE CHAIR:

So ordered, sir.

SENATOR LOONEY:

And a final item, Madam President, Calendar page 25, Calendar 501, House Bill 5578, move to place that item also on our Consent Calendar.

THE CHAIR:

Seeing no objection, so ordered, sir.

SENATOR LOONEY:

Thank you, Madam President.

If the Clerk might now read the items on the Consent Calendar and if we could then proceed to a vote on that second Consent Calendar.

THE CHAIR:

Mr. Clerk.

THE CLERK:

On today's second Consent Calendar, on page 5, Calendar 298, Senate Bill 470.

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Page 43, Calendar 387, Senate Bill 432.

Page 43, Calendar 399, Senate Bill 152. Also on  
page 43, Calendar 405, Senate bill 457.

On page 6, Calendar 328, House Bill 5125.

And on page 8, Calendar 337, House Bill 5131.

On page 19, Calendar 460, House Bill 5057; and on  
page 20, Calendar 462, House Bill 5472; and on  
page 25, Calendar 501, House Bill 5578.

THE CHAIR:

Mr. Clerk, please call for a roll call vote on  
the Consent Calendar. And the machine is open.

THE CLERK:

Immediate roll call has been ordered in the  
Senate. Immediate roll call on the Consent  
Calendar Number 2 has been ordered in the Senate.

THE CHAIR:

Have all members voted? All members voted. The  
machine will be closed.

Mr. Clerk, will you please call the tally.

THE CLERK:

On today's second Consent Calendar.

Total Number Voting	34
Necessary for Adoption	18
Those voting Yea	34
Those voting Nay	0
Those absent and not voting	2

THE CHAIR:

The Consent Calendar passes.

Senator Looney.

SENATOR LOONEY:

Thank you, Madam President.

Madam President, would request suspension for purposes of immediate transmittal to the House of calendar page 37, Calendar 198, Senate Bill 357.

THE CHAIR:

So ordered, sir.

SENATOR LOONEY:

Thank you, Madam President.

Madam President, yield the floor to members for announcements or points of personal privilege or upcoming committee meetings.

THE CHAIR:

Are there any points of personal privilege or upcoming meetings?

Senator Linares.

SENATOR LINARES:

Thank you, Madam President.

THE CHAIR:

Good morning, sir.

SENATOR LINARES:

Good morning. Happy Saturday to you.

THE CHAIR:

I don't know about that sir, but go ahead.

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hoping to sit down and have this meeting. We would like to point out that this is a compromise. We aren't looking for a complete repeal of this mandate, we're just simply asking that it be modified.

SENATOR OSTEN: Thank you. Are there any other question? Seeing none, thank you very much.

MIKE MUSZYNSKI: Thank you.

SENATOR OSTEN: Next is Randy Collins, and after him would be Henry Talmage, Connecticut Farm Bureau.

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(SB40)

RANDY COLLINS: Representative Rojas, Senator Osten, good afternoon. My name is Randy Collins, Senior Legislative Associate on Behalf of Connecticut Conference of Municipalities. I have submitted my written testimony, so I will be very brief. I know that the hearing is starting to move on.

First off I wanted to testify in support of House Bill 5055 AN ACT ELIMINATING MANDATES. I know we've heard quite a bit of testimony on this bill, and I would just like to reiterate CCM support and the support of our members for Section 1 which eliminates the payment through OPM to DMV for the registration of delinquent taxes.

We also support Section 2, which will allow municipalities the option to delay reval.

I'd like to speak very briefly on Senate Bill 38, AN ACT CONCERNING INTEREST RATE ON DELINQUENT TAXES. CCM has strong concerns with Senate Bill 38.

While it's kind of given as, you know, an

to come and we don't understand that the intention was not to do that, but we'd like to see that fixed, and we consider that a technical correction.

And House Bill 5057 which would allow for the municipal option to not tax horses, we appreciate that for the last few years that this has been a mandated exception, it now becomes optional. We appreciate that change in the language, but we do have concerns with Section 2, which would change the assessed value to the actual -- the actual value to the assessed value which would result in a financial impact to municipalities. Thank you very much, and if you have any questions I'd be happy to take them.

(SB40)  
REP. ROJAS: A quick question, I remember there being some concern around towns about having to post minutes and agendas for all the public meetings in a timely manner online, and given that that is kind of the direction we're looking to head in with the legal notice notifications, are we going to hear kind of the same complaints that they don't have enough time or it's a burden of some kind for them to post these things online?

RANDY COLLINS: I mean, I think that we would be able, willing to work with that, there's if -- are we talk about the DMVPs with the posting?

REP. ROJAS: We're talking about legal notices.

RANDY COLLINS: I think, I mean, if everything has to be posted online, it has to be met within that certain deadline to file it within the newspapers. I think very easily, we could be able to work, we have to file it in the newspapers on time, we could easily file it

online within a very reasonable time, and if we can't do that, well, I think then we don't have much of a standing if we can't get a notice up online.

REP. ROJAS: In reference to the other comment you made about changing some of the language for the RPO consolidation, that is probably going to show up in another bill. So you'll probably have an opportunity to testify on that again.

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RANDY COLLINS: I look forward to it.

SENATOR OSTEN: Are there any other questions? Seeing none, thank you very much. Henry Talmage? Or Joan Nichols is his substitute? Hi, Joan.

JOAN NICHOLS: Good afternoon Senator Osten, Representative Rojas, and members of the Committee. My name is Joan Nichols, I'm the Director of Government -- excuse me, Community Relations. I'm here today on behalf of Connecticut Farm Bureau, and on behalf of our Executive Director Henry Talmage who could not be here today.

I'm here today to ask your support of House Bill 5057, AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND, AND MARITIME HERITAGE LAND. Mr. Talmage has also submitted written testimony on this bill.

Connecticut Farm Bureau represents over 5,000 farm families in the State of Connecticut. We ask your support of this bill for providing for technical changes to Public Act 490 which is one of the most important pieces of legislation that has helped maintain our forest land and

our working farm land. So these are technical changes that will clarify some gray areas in the statutes.

We're also asking for the tax on horses to become a municipal option along with some other technical changes to filing deadlines that we feel will not only help the assessors and the municipalities, but also our landowners in the implementation of PA 490 and some of the other tax programs. So with that I'm happy to answer any questions.

SENATOR OSTEN: Are there any questions for Joan? You have a question? Thank you. You're all set.

JOAN NICHOLS: Thank you very much.

SENATOR OSTEN: Thank you. Next is Kip Kolesinskas -- I'm not saying your name right, I apologize. And Tony Bialecki.

KIP KOLESINSKAS: Good afternoon, Senator Osten, Representative Rojas, and Committee Members. My name is Kip Kolesinskas. I'm from Manchester, Connecticut, and I'm on the Steering Committee for the Working Lands Alliance.

Working Lands Alliance appreciates the opportunity to testify in support of House Bill 5057, an act concerning the assessment of horses and ponies and farm machinery and transfer of land classified as farm land, open space, forest land, and maritime heritage land.

The Working Lands Alliance is a broad-based coalition dedicated to preserving Connecticut's farm land, and our members reflect the diversity of organizations, businesses, and

individuals that care deeply about our working lands and the farmers that steward them.

So again House Bill 5057 provides important technical and procedural clarifications on 490, and of course, you know, we consider 490 to be one of the most important pieces of land use legislation in Connecticut.

on matters that relate to ownership, implementation of the conveyance tax as well as filing dates and notices and allowing municipalities the option to impose a tax on horses. For those that depend on revenue can continue to tax them.

Those that determine the administrative burden outweighs the benefit, then they have the option to eliminate by a vote of their legislative body. So again -- and we know that this change has been supported by the Connecticut Association of Assessing Officers and we think it will help both landowners and the municipalities to implement Public Act 490 more effectively.

So we appreciate the opportunity to testify favorably in support of this bill. Thank you very much.

SENATOR OSTEN: Any questions? Thank you very much. Appreciate it. Tony, you're followed by Mike Killian.

TONY BIALECKI: Senator, Representative, my name is Tony Bialecki, I'm the Vice Chair of the New Haven Parking Authority and their commission, and I'm here to talk about Senate Bill 33, AN ACT ESTABLISHING NEW HAVEN REGION DEVELOPMENT AUTHORITY. And I'll be brief.



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*Testimony of Eric Hammerling, Executive Director, Connecticut Forest & Park Association*

Public Hearing Subject Matter	Support/ Oppose
RAISED BILL 5057: AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARINE HERITAGE LAND.	Support

Co-Chairs Osten, Rojas, and Members of the Planning & Development Committee:

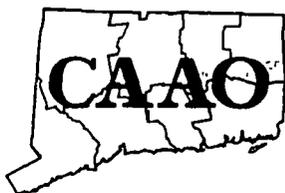
My name is Eric Hammerling and I am the Executive Director of the Connecticut Forest & Park Association (CFPA), the first conservation organization established in Connecticut in 1895. CFPA has offered testimony before the Legislature on issues such as sustainable forestry, state parks and forests, trail recreation, natural resource protection, and land conservation for over 115 years. CFPA was also one of the primary organizations that advocated for the Public Act 490 program that over the past 50 years has been the most successful law for keeping Connecticut's forests, recreational lands, and farms intact as essential parts of our rural, suburban, and urban landscapes.

I am here to testify in strong support of HB 5057 -- An Act Concerning the Assessment of Horses and Ponies and Farm Machinery and the Transfer of Land Classified as Farm Land, Open Space, Forest Land, and Maritime Heritage Land. This bill is non-controversial and focused on technical amendments. Furthermore, it is supported by a broad group of partners who work with the Public Act 490 law on a daily basis at both State and local levels -- the Department of Agriculture, Department of Energy & Environmental Protection, CT Association of Assessing Officers, CT Farm Bureau, and CFPA.

As you might imagine, CFPA has a particular interest in the conservation of Connecticut's forests. Since 2004, a certified forester's report is required as part of a new application for forest land classification under P.A. 490, and we believe this helps to better inform a forest landowner about their management options. However, under existing law, when a property is transferred to a new owner, a certified forester's report is not required in certain excepted instances. To ensure property owners are informed about current forest land management standards, a certified forester's report should be required in all instances unless a certified forester's report exists that is less than 10 years old.

We would support an amendment to this important raised bill, as we believe DEEP will suggest, that would specify that a certified forester's report is required "within ten years" prior to the change of ownership. This should benefit landowners in understanding their forest management options, and support better forest stewardship on over 300,000 acres of forest lands classified under P.A. 490.

Thank you for the opportunity to testify. I would be glad to respond to any questions you may have.



N-T

**Connecticut Association of Assessing Officers, Inc.**

Stuart Topliff, President  
Town of Rocky Hill

John Rainaldi, President Elect  
Lawrence G. LaBarbera, Treasurer  
Helen Totz, Secretary

February 14, 2014

Testimony in Support of

Raised Bill 5057

***AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARINE HERITAGE LAND***

Carolyn Nadeau, CCMA II  
Chairman PA 490 Advisory Committee

Senator Osten, Representative Rojas and members of the Planning and Development Committee:

I greatly appreciate the opportunity to submit this testimony to the committee. I write this as the Chairman of the PA 490 Advisory Committee for the Connecticut Association of Assessing Officers to ask for your support of RB 5057

Back in the 1960's, your predecessors in the legislature had the foresight to adopt legislation that, in their words, "preserved farm, forest, and open space lands." Their prudence has assisted landowners for decades by allowing them to continue cultivating their farms, and leaving our valuable forested and open space lands intact. As time has gone on, however, we have come to realize that some areas in the statutes are vague; even silent, and others are out of synch with themselves.

The CT Department of Agriculture, the DEEP Division of Forestry, the Connecticut Farm Bureau, the CT Forest & Parks Association and the CAAO have put together a comprehensive package that will clarify the gray areas, and will coordinate loose ends in the language so that the administration of this program will be more efficient and more consistent for both the property owners and the municipalities.

As you probably know, there is a ten year ownership requirement with PA 490 and a conveyance penalty is due back to the town if the ten year commitment is not fulfilled. There are exceptions to this, for example, if a property transfers to a family member, the penalty is waived. What is silent, though, is whether or not the ten year timeframe starts again when an excepted transfer occurs. We are of the opinion that it should not, and would like to amend the language to say so unequivocally. This same area of the law refers to "husband & wife". We ask that this be corrected to "spouse". We are further suggesting that when a property transfers for any reason other than a sale, that the new owner file an "update application" so that all town records can be properly maintained without confusion that the penalty period may begin again.

There is a disconnect in the language that pertains to the due date of The Certified Forester's Report that we hope to correct, and in keeping with recommendations from the DEEP Division of Forestry, we would like to have a this report due from new updated applications if one has not been completed with ten years of the application date.

As mentioned above, these changes are technical in nature but the clarity they will bring to the program will help tremendously. The application time for PA 490 is Sept 1<sup>st</sup> to Oct 31<sup>st</sup> each year except that in a year of revaluation, in which the deadline is Dec. 31<sup>st</sup>. Every year the assessor must, by Nov. 30<sup>th</sup>, file a report to the Town Clerk listing the newly classified lands. We are suggesting that this report deadline be changed to Jan 31<sup>st</sup> to accommodate the extended deadline during a year of revaluation.

CGS 12-91 requires that the town exempt up to 100,000 in value on farm equipment, and section (b) allows for a municipal option to increase that exemption by 100,000 in assessed value. We would like to change the mandatory exemption to assessed value so that both sections of the law are in agreement.

Finally, our current law calls for the assessment and taxation of horses over the value of \$1000. Horses are the only living creature left on the tax rolls in Connecticut. All other farm animals and pets were exempted decades ago. In our opinion, this is an unfair, inequitable and indiscriminate tax. Assessors are required to value these animals, and to the best of my knowledge, not one assessor in the state is qualified to do so. Animal boarding and animal husbandry are big businesses, but horses are the only ones left taxable. We respectfully request that you consider, as a part of RB 961, a local option that will allow municipalities the opportunity to fully exempt all horses.

Thank you,  
Carolyn Nadeau, CCMA II  
Chairman, PA 490 Advisory Committee  
Connecticut Association of Assessing Officers



**WORKING  
LANDS  
ALLIANCE**

A Project of American Farmland Trust

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**STAFF**

Lisa Bassani  
Director

Testimony in support of HB 5057  
Planning and Development Committee  
Submitted by: Kip Kolesinskas, Working Lands Alliance  
February 24, 2014

Senator Osten, Representative Rojas and Committee members:

The Working Lands Alliance appreciates this opportunity to submit testimony in support of HB 5057, An Act Concerning the Assessment of Horses and Ponies and Farm Machinery and the Transfer of Land Classified as Farm Land, Open Space, Forest Land, and Maritime Heritage Land.

The Working Lands Alliance is a broad-based coalition dedicated to preserving Connecticut's farmland. Our members reflect the diversity of organizations, businesses, and individuals that care deeply about our working lands and the farmers that steward them – land and farms that grow our economy and jobs, provide our food, make our communities special places to live, and connect us to the history of this state.

HB 5057 provides some important technical and procedural clarifications on PA 490, an act established in 1963 that has been instrumental in keeping Connecticut's farmland in farming. PA 490 enables landowners who steward our state's farm and forest lands to pay taxes on that land at its current use value rather than its highest value, and is widely considered to be one of the most important pieces of land use legislation in Connecticut.

HB 5057 clarifies some existing gray area in the statute on matters that relate to change of ownership and the implementation of the conveyance tax, as well as required filing dates and notices for excepted transfers. In addition, it allows municipalities the option to impose a tax on horses. Municipalities who depend on revenue from horses can continue to tax them, as before. Municipalities that determine that the administrative burden of taxing horses outweighs the monetary benefits of the taxes generated will now have the option to eliminate the tax, and may do so by a vote of their legislative body. These technical changes and clarifications proposed in HB 5057, supported by the CT Association of Assessing Officers, will help both landowners whose land is enrolled in the program as well as the assessors who must implement PA 490.

I appreciate the opportunity to present testimony in support of HB 5057, and urge the committee to act favorably on this bill.

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CONNECTICUT  
 Land Conservation Council

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*Lyme Land Conservation Trust*

STAFF

Amy B. Paterson, Esq.  
*Executive Director*

Testimony in Support of Raised H.B. 5057  
 to the Committee on Planning and Development  
 Submitted by: Amy Blaymore Paterson, Esq., Executive Director  
 February 14, 2014

Co-Chairs Osten, Rojas, and Members of the Planning & Development Committee

Please accept this testimony on behalf of the Connecticut Land Conservation Council (CLCC) in support of Raised H.B. 5057, An Act Concerning the Assessment of Horses and Ponies and Farm Machinery and the Transfer of Land Classified as Farm Land, Open Space Land, Forest Land and Marine Heritage Land, which provide technical corrections and updates to Public Act 490 (P.A. 490), one of Connecticut's most important laws to help preserve open space, forestland and agricultural lands.

CLCC works with land trusts, government entities, other conservation and advocacy organizations, and landowners to increase the pace, quality and scale of land conservation in Connecticut while assuring the perpetual, high quality stewardship of conserved lands in the state. As Connecticut's umbrella organization for the land conservation community, CLCC focuses on building land trust capacity and sustainability, leading a unified land conservation voice for public policies that support land conservation, and engaging broad constituencies to foster a deep understanding of the benefits and need for land conservation. CLCC is guided by a Steering Committee with statewide representation.

Enacted by the General Assembly in 1963, P.A. 490 has become one of, if not the most, important tax-based incentive encouraging landowners to preserve farmland, forests, and open space in Connecticut by enabling them to pay tax on P.A. 490 land at its current use value, rather than highest value. H.B. 5057 provides for technical updates and clarifications to the language in P.A. 490, without changing this incentive or any other critical component of the Act.

We therefore are in support of H.B. 5057 and respectfully associate our testimony with the additional comments and technical summaries provided by Eric Hammerling, on behalf of the Connecticut Forest & Park Association, fiscal sponsor of CLCC.

Thank you for your consideration and for this opportunity to submit testimony to support P.A. 490.



**TOWN OF DURHAM**

OFFICE OF THE FIRST SELECTMAN

LAURA L. FRANCIS



February 20, 2014

Laura L. Francis, First Selectman  
Testimony before the Planning and Development Committee

Re: House Bill 5057 "An Act The Assessment of Horses and Ponies and Farm Machinery and the Transfer of Land Classified as Farm, Open Space Land, Forest Land and Marine Heritage Land."

Thank you for the opportunity to address your committee. I urge your support of the provision in HB 5057 that provides enabling language that would allow municipalities the option to exempt horses and ponies of any value from taxation.

I believe there would be support in the Town of Durham to exercise this option if afforded the opportunity. First, there would be minimal effect on our grand list. Most of accounts of this nature meet the value of \$1,000 which is currently exempt but still requires a good deal of time to administer. It is a cumbersome process, with very little gain. Second, while the Assessor is well trained and educated, he would be the first to agree that he is not well qualified to properly assess the value of horses. I believe, is probably the case around the state and could lead to vast inequities.

Thank you for your attention to this matter and the opportunity to support the equine community in our town.

Sincerely,

Laura L. Francis



**Connecticut Farm Bureau Association**

775 Bloomfield Ave., Windsor, CT 06095-2322

(860) 768-1100 • Fax (860) 768-1108 • [www.cfba.org](http://www.cfba.org)

February 12, 2014

**Testimony in Support of: H.B. 5057 AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARITIME HERITAGE LAND.**

Submitted by: Henry N. Talmage, Executive Director, Connecticut Farm Bureau Association

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*The following testimony is submitted on behalf of the Connecticut Farm Bureau, a statewide nonprofit membership organization of over 5,000 families dedicated to farming and the future of Connecticut agriculture*

Senator Osten, Representative Rojas and Members of the Planning and Development Committee:

Connecticut Farm Bureau Association supports H.B. 5057 which provides for technical changes to PA 490 Connecticut's Land Use Value Assessment Law and provides for the tax on horses as a municipal option.

PA 490 is the single most important land use legislation codified in the Connecticut General Statutes which allows for farmland, forestland, open space land and maritime heritage land to be taxed at its current value rather than its highest and best use. The technical changes proposed in H.B. 5057 will help municipal assessors and PA 490 landowners by clarifying grey areas that currently exist within the PA 490 statutes. The technical changes proposed in H.B. 5057 will clarify that the conveyance tax is not applicable to certain excepted transfers while providing a mechanism for assessors to update information on PA 490 land. The proposed changes also help clarify filing dates and filing requirements both for landowners and municipal assessors. These technical changes will assure that PA 490 continues to be implemented within the intent of the legislation set forth in the Declaration of Policy which speaks to the value of protecting Connecticut's working land for all Connecticut residents.

H.B. 5057 also allows for the tax on horses to be a municipal option. Municipalities that derive income from the tax on horses may choose to do so. Those municipalities that determine the administrative costs to process and collect the tax exceeds the benefits generated from the taxes collected may choose to eliminate the tax on horses by a vote of their legislative body.

The Connecticut Farm Bureau supports the changes outlined in H.B. 5057 as they allow for better operational clarity, efficiency and flexibility.

Connecticut Farm Bureau Association - *The Voice of Connecticut Agriculture*

*Joan Nichols*



**PLANNING & DEVELOPMENT COMMITTEE**

February 24, 2014

The Connecticut Conference of Municipalities (CCM) is Connecticut's statewide association of towns and cities and the voice of local government - your partners in governing Connecticut. Our members represent over 92% of Connecticut's population. We appreciate the opportunity to testify on bills of interest to towns and cities.

**HB 5057, "An Act The Assessment of Horses and Ponies and Farm Machinery and the Transfer of Land Classified as Farm, Open Space Land, Forest Land and Marine Heritage Land"**

CCM appreciates the Planning and Development Committee's drafting of Sec. 1 of HB 5057 as it provides enabling language that would allow municipalities the option to exempt horses and ponies of any value from taxation, rather than mandating an additional property tax exemption on towns and cities.

**CCM opposes Section 2 of HB 5057** which would increase the mandatory property tax exemption for farm machinery up to \$100,000 of its assessed value rather than \$100,000 of its actual value. Since the farm machinery is assessed at 70% of its actual value, this language would allow for equipment valued at \$142,857 to be exempt, and cause municipalities with farm equipment to see a reduction in their grand lists.

**CCM urges the Committee to remove Section 2 of HB 5057 before considering this bill for further action.**

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If you have any questions, please contact Randy Collins, Senior Legislative Associate for CCM, at [rcollins@ccm-ct.org](mailto:rcollins@ccm-ct.org) or (860) 707-6446.