



TOWN OF GRANBY

Town Hall, 15 North Granby Road, Granby, Connecticut 06035-2102

1. OPEN SPACE PLAN

Granby's abundant open space contributes significantly to its quality of life. However, while Granby contains a significant amount of permanently preserved open space, it also contains abundant private open space which is available for future development. The Town's existing ratio of one acre of permanently preserved open space per every 2 residents will certainly decline as the population increases, without a continued focus on the preservation of new areas of open space. A decline in the open space will limit recreational opportunities, while reducing wildlife habitat, the availability of local produce and reducing the overall quality of life.

2. OPEN SPACE ASSESSMENT POLICY

In accordance with *Preservation and Growth, A Plan of Conservation and Development*, and pursuant to the provisions of Section 12-107e of the Connecticut General Statutes, as amended, for purposes of assessment, all land in the Town of Granby located in either R30, R50, R2A or R4A single family residential zones is designated as open space land, and may be classified as such by the Assessor upon application by the owners, subject to the following provisions:

- * A. The designation of open space shall be that the land in excess of twice the minimum lot size is required in its zone.
- B. Contiguous, as well as non-contiguous parcels of land within a zone having the same title owner (except subdivision lots of record) may be aggregated for the purpose of determining the area which is eligible for open space.
- C. Effective on the date of approval as a subdivision or re-subdivision, any land which had been designated as open space by the Assessor shall be removed from such designation, and a conveyance tax paid, if required under Section 12-504a of the Connecticut General Statutes.

Adopted by Land Study Committee June 18, 1998

Adopted by Planning & Zoning Commission July 28, 1998

Adopted by Board of Selectmen September 21, 1998

Attachment for Forms M-29, M-30 and M-39
Applications to the Assessor for Classification of Land as Farm, Forest or Open Space Land

Sec. 12-504a. Conveyance tax on sale or transfer of land classified as farm, forest, open space or maritime heritage land. (a) If at any time there is a change of ownership for any property that is classified as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, a revised application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or section 12-107g.

* (b) Any land which has been classified by the record owner thereof as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, if sold or transferred by him within a period of ten years from the time he first caused such land to be so classified, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year following the date of such classification; (2) nine per cent if sold within the second year following the date of such classification; (3) eight per cent if sold within the third year following the date of such classification; (4) seven per cent if sold within the fourth year following the date of such classification; (5) six per cent if sold within the fifth year following the date of such classification; (6) five per cent if sold within the sixth year following the date of such classification; (7) four per cent if sold within the seventh year following the date of such classification; (8) three per cent if sold within the eighth year following the date of such classification; (9) two per cent if sold within the ninth year following the date of such classification; and (10) one per cent if sold within the tenth year following the date of such classification. No conveyance tax shall be imposed on such record owner by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year after the date of such classification by the record owner or person acquiring title to such land or causing such land to be so classified.

(c) Any land which has been classified by the record owner thereof as farm land pursuant to section 12-107c or as forest land pursuant to section 12-107d, if sold or transferred by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year of ownership by such record owner; (2) nine per cent if sold within the second year of ownership by such record owner; (3) eight per cent if sold within the third year of ownership by such record owner; (4) seven per cent if sold within the fourth year of ownership by such record owner; (5) six per cent if sold within the fifth year of ownership by such record owner; (6) five per cent if sold within the sixth year of ownership by such record owner; (7) four per cent if sold within the seventh year of ownership by such record owner; (8) three per cent if sold within the eighth year of ownership by such record owner; (9) two per cent if sold within the ninth year of ownership by such record owner; and (10) one per cent if sold within the tenth year of ownership by such record owner. No conveyance tax shall be imposed by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year of ownership by the record owner or person acquiring title to such land or causing such land to be so classified.

**APPLICANT FILING INFORMATION: APPLICATION TO THE ASSESSOR FOR CLASSIFICATION AS OPEN SPACE LAND**

The term "open space land" means any area of land, including forest land, land designated as wetland under §22a-30 of the Connecticut General Statutes and not excluding farm land, the preservation or restriction of the use of which would (1) maintain and enhance the conservation of natural or scenic resources, (2) protect natural streams or water supply, (3) promote conservation of soils, wetlands, beaches or tidal marshes, (4) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces, (5) enhance public recreation opportunities, (6) preserve historic sites or (7) promote orderly urban or suburban development. A local planning commission may designate areas of open space land that it recommends for preservation, on the municipal plan of development. Areas so designated must be approved by a majority vote of the municipality's legislative body. Land included in any designated area on a plan of development as finally adopted by a municipality's legislative body may be classified as open space land for purposes of property taxation or payments in lieu thereof if there has been no change in the use of such area which has adversely affected its essential character as an area of open space land between the date of the adoption of such plan and the date of such classification. An application for open space classification must be filed on this form, as prescribed by the Commissioner of the Department of Agriculture, pursuant to §12-107e(b) of the Connecticut General Statutes. The property owner must complete this form and file it with the assessor of the town where the land is situated. *If there is more than one owner, each must sign the application.* The filing period is between September 1st and October 31st, except in a year in which a revaluation of all real property is effective in the town, in which case the filing deadline is December 30th. Failure to file in the proper manner and form shall be considered a waiver of the right to such classification under §12-107c(c) of the Connecticut General Statutes. *A separate application must be filed for each parcel of land.* You are responsible for contacting the assessor to update your application if there is a change in use, acreage or ownership of this property after the assessor approves its classification.

If there is a change of use or a sale of the classified land, the classification ceases (pursuant to §12-504h of the Connecticut General Statutes) and you may be liable for an additional conveyance tax. Please review the attached copies of the statutes concerning the imposition of this tax (§12-504a through §2-504e, inclusive, of the Connecticut General Statutes).

INSTRUCTIONS FOR THE ASSESSOR:

Forward a completed copy of this application and a copy of the property record card (a.k.a., field card) to the applicant.

PUBLIC ACT 490: FARM, FOREST, OPEN SPACE LAND, AND MARITIME HERITAGE LAND

History and Legislative Intent - §12-107a

In the early 1960's, it became apparent that farm, forest and open space lands in Connecticut were rapidly diminishing due, in part, to economic pressures on landowners to sell because of a disproportionate tax burden. In 1963, the Connecticut General Assembly passed what is commonly referred to as Public Act 490, in order to prevent the forced conversion of farms, forests, and open space lands to more intensive uses, and to maintain a natural resource base for future generations. The Connecticut General Assembly passed legislation effective for the October 1, 2007 Grand List to offer the same protection to Maritime Heritage Land.

Section 12-107a of the Connecticut General Statutes contains Public Act 490's Declaration of Policy. This policy essentially states that it is in the public interest to encourage the preservation of farm land, forest land, open space land and maritime heritage land and to prevent the forced conversion of such land to a more intensive use because of economic pressures caused by property assessments at values incompatible with preservation.

Public Act 490 provides for the valuation of qualifying farm, forest, open space land and maritime heritage land on the basis of its current use, without regard to neighborhood land use of a more intensive nature. When land is classified as farm land, forest land, open space land or maritime heritage land, its assessment is based on its use value, rather than on its market value (or highest and best use). Use value assessments are lower than those based upon fair market values, so owners of classified farm, forest, open space land or maritime heritage land and receive preferential property tax treatment. It should be noted that Connecticut is not unique: many states in the nation have a use value assessment law for farm, forest, open space land or maritime heritage land.