





**APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS FOREST LAND**

Section 12-107b of the Connecticut General Statutes.

Definitions. When used in sections 12-107a to 12-107e, inclusive:

(2) The term "forest land" means any tract or tracts of land aggregating twenty-five acres or more in area bearing tree growth that conforms to the forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of section 12-107d, as amended, and consisting of (A) one tract of land of twenty-five or more contiguous acres, which acres may be in contiguous municipalities, (B) two or more tracts of land aggregating twenty-five acres or more in which no single component tract shall consist of less than ten acres, or (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section.

**FILING INFORMATION**

An application for forest land classification must be filed on this form, as prescribed by the assessor and approved by the Commissioner of the Department of Environmental Protection, pursuant to §12-107d(f) of the Connecticut General Statutes, as amended. The property owner must complete this form and file it with the assessor of the town where the forest land is situated. *If there is more than one owner, each must sign the application.*

The filing period is between September 1<sup>st</sup> and October 1<sup>st</sup>, except in a year in which a revaluation of all real property is effective, in which case the filing deadline is December 30<sup>th</sup>.

On and after July 1, 2004, assessors can grant classification only with respect to forest land for which a Certified Forester has issued a report determining that your land conforms to the standards of forest stocking, distribution and condition established by the State Forester. Assessors cannot grant classification with respect to land that has not been examined by a Certified Forester and listed in the Certified Forester's report as meeting these qualifications. **A copy of the Certified Forester's report must be included with this application.** The date of the Certified Forester's report must be no later than October first of the year the classification is requested from the assessor.

A Certified Forester can charge you a fee to examine your land and determine if it conforms to the standards established by the State Forester. The fee cannot be contingent upon or otherwise influenced by the qualification of the land as forest land for property tax classification purposes.

Assessors do not maintain a listing of Certified Foresters, but you can obtain one by calling the Department of Environmental Protection at (860) 424-3630, or by accessing the department's website at [www.dep.state.ct.us](http://www.dep.state.ct.us) and entering "Certified Forester" in the search box. The notation "490" next to a Certified Forester's name indicates that he or she is qualified to examine land for forest land classification purposes.

Failure to file in the proper manner and form shall be considered a waiver of the right to such classification under §12-107d(h) of the Connecticut General Statutes, as amended, for the October 1<sup>st</sup> assessment date.

You are responsible for contacting the assessor to update your application if there is a change in use, acreage or ownership of this land after the assessor approves its classification. If there is a change of use or a sale or transfer 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 attached copies of the statutes concerning the imposition of this tax (§12-504a through §2-504e, inclusive, of the Connecticut General Statutes).

Please be advised that the assessor may require information in addition to that contained in this application in order to make a determination regarding classification.