

Maritime Heritage Land Classification

Program Description

Public Act 07-127 allows for the classification of certain waterfront land as maritime heritage land. When a town's assessor approves the classification, the value of the land for property tax purposes is its assessment based on its use value, rather than its fair market value. The classification is first available for the assessment year commencing October 1, 2007.

"Maritime heritage land" means that portion of waterfront real property owned by a commercial lobster fisherman licensed by the Connecticut Department of Environmental Protection, pursuant to Title 26 of the Connecticut General Statutes, which the fisherman uses exclusively for commercial lobstering purposes.

In the calendar year prior to submitting an application for maritime heritage land classification, an applicant must derive at least 50% of federal adjusted gross income from commercial lobster fishing.

The Office of Policy and Management prescribes the application that an eligible commercial lobster fisherman must file with the assessor of the town in which the fisherman owns waterfront land. The filing period is between September 1 and October 31, except in an assessment year in which a revaluation of all real property is effective in a town, in which case the end of the filing period is December 30. A person who fails to file this application in the proper manner and form during the filing period waives the right to claim maritime heritage land classification as of the October 1 assessment date in that year.

At the time of submitting an application for maritime heritage land classification to an assessor for the assessment year commencing October 1, 2007, an applicant must provide the assessor with the following: (1) a copy of the license that the Connecticut Department of Environmental Protection issued that allows the applicant to engage in commercial lobstering, (2) a copy of the applicant's 2006 federal income tax return, (3) proof of the income the applicant derived from commercial lobstering in 2006, and (4) a map of the land on which the area used for commercial lobster fishing is shown.

Assessors determine what constitutes satisfactory proof of income from commercial lobster fishing. Taxpayers should contact the assessor of the town in which the waterfront property is located to ascertain the type of proof the assessor requires, as well as for information on how to obtain a map on which to show the land area used for commercial lobster fishing.

Each assessor is responsible for determining the eligibility of land for maritime heritage land classification and its use value. Land beneath a building, structure or other real property improvement that an eligible taxpayer uses solely for commercial lobstering is eligible for classification. Land beneath a building, structure or improvement that the taxpayer uses for any other purpose is ineligible. If the taxpayer owns or uses only a portion of waterfront land, classification is available only for that portion.

A taxpayer aggrieved by an assessor's determination regarding an application for maritime heritage land classification, has the right to request a hearing before the town's board of assessment appeals.

Under Connecticut state law, the payment of a tax in addition to the real estate conveyance tax may be applicable if there is a sale or transfer of title to classified maritime heritage land within ten years from the date the assessor approves the classification. (Certain property transfers do not trigger an additional conveyance tax – the application form describes these.) This additional tax is also applicable if the use of the land changes to other than maritime heritage land, within ten years of the date of a taxpayer's acquisition of title to property for which an assessor approves the classification.

Maritime land classification ceases at the time of a property sale, transfer of property title or change in property use, even if the additional tax is not applicable. A taxpayer must file a revised classification application if any of these situations occur.

The [APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS MARITIME HERITAGE LAND](#), as prescribed by the Secretary of the Office of policy and Management, is available as an Adobe .pdf fillable file.

For Further Information, Please Contact:

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