

OPTION — SUMMARY FOR WORKING GROUP USE

Objective:

Align Connecticut's property tax system with riparian-buffer protection goals by allowing portions of farm properties to receive **the lowest available use-value assessment** under PA 490 for when such land is maintained as *natural riparian vegetation*, even when those areas are mapped as prime or tillable agricultural soils.

Problem Under Current Law

PA 490 farmland assessments are based on **soil capability class**, not ecological function. Thus:

- Riparian areas that contain **prime or tillable agricultural soils** are assessed at **high PA 490 values** even if the farmer voluntarily maintains them in forest, shrubland, or meadow for water-quality or habitat benefits.
- This creates an unintentionally **perverse incentive** to clear or crop riparian zones to lower taxes — the opposite of ecological best practice.

Concept

Modify the PA 490 definition of “farm land” to explicitly recognize **riparian buffer areas maintained in natural vegetation** as a **special subclass** of farmland assessment, eligible for the **lowest use-value rate** (e.g., “woodland/forest land”).

This is not a new land category; it is **an override inside the farmland category**.

Key Features

1. Eligibility

- Land must lie within a defined **riparian buffer zone** (e.g., the first 50–100 feet from the top of bank of a watercourse or waterbody, or as defined by DEEP hydrologic maps).
- Land must be **non-cultivated** and maintained in **natural vegetation** (forest, shrubs, unmowed meadow), with allowances for invasives management.

2. Assessment rule

- Assessors must assign the **lowest PA 490 farmland use-value rate** to eligible riparian buffer areas **regardless of soil capability class**.

This corrects the incentive problem without altering how farmland classification works for the rest of the parcel.

3. Administration

- Landowner submits a simple certification that the buffer is maintained in natural vegetation.
- Assessors map the eligible area using aerial imagery, GIS, or survey data (similar to how they already map wetlands portions of PA 490 parcels).
- OPM may adopt guidance ensuring statewide uniformity.

4. Enforcement

- If the land is cleared, cropped, or converted, the **PA 490 change-of-use conveyance tax** applies, just as with other farmland misuses.

Why This Approach Works

- **Maximizes adoption** because farmers stay in the farmland category.
- **Minimizes administrative burden** — assessors already split parcels by soil class and land type.
- **Targets the economic signal precisely** at the conflict point: *agricultural soils located where ecological value is highest*.
- **Requires minimal statutory amendment** compared to creating a new land category.
- **Avoids unintended consequences** for existing farm, forest, and open-space classifications.

This is a **surgical, incentive-aligned fix** that harnesses PA 490's strengths without changing its overall structure.

PROPOSED STATUTORY LANGUAGE (DRAFT)

Amend CGS § 12-107b (Definitions) and § 12-107c (Farm land; Criteria for classification).

Below is a clean draft written in Connecticut's statutory style. Bracketed items are deletions; underlined items are additions (per CGA drafting convention).

§ 12-107b. Definitions.

Add a new subsection (7):

(7) “Riparian buffer area” means that portion of land lying within a distance not to exceed ___ feet from the top of the bank of any watercourse or waterbody, as defined in section 22a-38, which is (A) not cultivated or used for the production of crops, and (B) maintained in natural vegetative cover, which may include forest, shrubland or unmanaged meadow, except that periodic mowing or vegetation management for the control of invasive species or to maintain bank stability shall not affect eligibility.

§ 12-107c. Farm land. Criteria for classification.

Add the following as a new subsection (f):

(f) Notwithstanding any provision of this section or section 12-107d or 12-107e, any portion of land classified as farm land that is a riparian buffer area shall be assessed at the lowest use-value per acre established for farm land pursuant to the guidelines issued by the Secretary of the Office of Policy and Management under section 12-2b, without regard to the agricultural capability class of the underlying soils. The assessor shall identify such areas on the basis of mapping or other information provided by the owner, or by reference to aerial photography, soils data, or other reasonably available sources.

Add a new subsection (g):

(g) The Secretary of the Office of Policy and Management may adopt regulations or issue guidelines, in consultation with the Commissioner of Energy and Environmental Protection, to carry out the purposes of subsection (f) of this section, including guidance on measurement of riparian buffer width, acceptable vegetation conditions, and documentation required of the owner.

Optional Clean-Up Clarification (If desired)

You may also add a line to §12-107c(a) to make riparian buffers explicitly part of farm land:

“Farm land” includes land that is a riparian buffer area, provided such land is part of a tract otherwise classified as farm land.