

**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 new application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or 12-107g, provided such change of ownership is not an excepted transfer pursuant to section 12-504c.

(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.

History: P.A. 74-343 added references to record owner of land and made technical change re ten-year period during which conveyance tax applies; P.A. 79-513 amended section to make tax applicable to only ten-year period after land first classified, deleting alternate applicability to ten-year period after land acquired, if earlier, effective July 1, 1979, and applicable to the sale of any land classified for the first time as farm, forest or open space land on or after that date; P.A. 80-483 added Subsec. (b) re conveyance tax on land classified as farm land; P.A. 87-589 made technical change in Subsec. (b), substituting reference to Sec. 12-494 for reference to Sec. 12-294; P.A. 05-190 added new Subsec. (a) re submission of a revised application upon change of ownership of property classified as farm land, forest land or open space land, redesignated existing Subsecs. (a) and (b) as new Subsecs. (b) and (c), and amended said Subsecs. to apply provisions to land transferred and make tax applicable to person acquiring title or causing land to be classified, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to maritime heritage land pursuant to Sec. 12-107g in Subsecs. (a) and (b), effective July 1, 2007; P.A. 14-33 amended Subsec. (a) to require a new application to be filed with the assessor any time there is a change of ownership for specified property, provided the change of ownership is not an excepted transfer pursuant to Sec. 12-504c, effective October 1, 2014, and applicable to assessment years commencing on or after that date; P.A. 14-122 made a technical change in Subsec. (a).

Sec. 12-504d sets forth exclusive appellate remedy for persons aggrieved by imposition of a conveyance tax pursuant to Subsec., but the exclusive remedy is not an obstacle to pursuit of a collateral attack on imposition of the tax under common law. 260 C. 406.

**Sec. 12-504b. Payment of tax; land declassified; assessment change.** Said conveyance tax shall be due and payable by the particular grantor who caused such classification to be made to the town clerk of the town in which the property is entered upon the tax list at the time of the recording of his deed or other instrument of conveyance. Such conveyance tax and the revenues produced thereby shall become part of the general revenue of such municipality. No deed or other instrument of conveyance which is subject to tax under sections 12-504a to 12-504f, inclusive, shall be recorded by any town clerk unless

the tax imposed by said sections has been paid. Upon the recording of such deed and the payment of the required conveyance tax such land shall be automatically declassified and the assessor shall forthwith record with the town clerk a certificate setting forth that such land has been declassified. Thereafter, such land shall be assessed at its fair market value as determined by the assessor under the provisions of section 12-63 for all other property, until such time as a record owner may reclassify such land.

**Sec. 12-504c. Excepted transfers. Change of ownership requirements.** (a) The provisions of section 12-504a shall not be applicable to the following: (1) Transfers of land resulting from eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof; (4) strawman deeds and deeds that correct, modify, supplement or confirm a deed previously recorded; (5) deeds between spouses and parent and child when no consideration is received, except that a subsequent nonexempt transfer by the grantee in such cases shall be subject to the provisions of said section 12-504a as it would be if the grantor were making such nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds made pursuant to a merger of a corporation; (10) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the capital stock of such subsidiary; (11) property transferred as a result of death when no consideration is received and in such transfer the date of acquisition or classification of the land for purposes of sections 12-504a to 12-504f, inclusive, or section 12-107g, whichever is earlier, shall be the date of acquisition or classification by the decedent; (12) deeds to any corporation, trust or other entity, of land to be held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, provided such corporation, trust or other entity has received a determination from the Internal Revenue Service that contributions to it are deductible under applicable sections of the Internal Revenue Code; (13) land subject to a covenant specifically set forth in the deed transferring title to such land, which covenant is enforceable by the town in which such land is located, to refrain from selling, transferring or developing such land in a manner inconsistent with its classification 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, for a period of not less than eight years from the date of transfer, if such covenant is violated the conveyance tax set forth in this chapter shall be applicable at the rate multiplied by the market value as determined by the assessor which would have been applicable at the date the deed containing the covenant was delivered and, in addition, the town or any taxpayer therein may commence an action to enforce such covenant; (14) land the development rights to which have been sold to the state under chapter 422a; and (15) deeds to or from any limited liability company when the grantors or grantees are the same individuals as the principals or members of the limited liability company. If action is taken under subdivision (13) of this subsection by a taxpayer, such action shall commence prior to the ninth year following the date of the deed containing such covenant and the town shall be served as a necessary party.

(b) Any person who obtains title to land as a result of a change of ownership enumerated in subsection (a) of this section shall provide notice of such change of ownership to the assessor by completing a form prescribed by (1) the Commissioner of Agriculture if such land is classified as farm land pursuant to section 12-107c or open space land pursuant to section 12-107e; (2) the State Forester if such land is classified as forest land pursuant to section 12-107d; or (3) the Secretary of the Office of Policy and Management if such land is classified as maritime heritage land pursuant to section 12-107g. In addition to the notice required under this subsection, any person who obtains title to land classified as forest land shall submit a report issued by a certified forester in accordance with section 12-107d if such a report has not been submitted within ten years prior to the date of the change of ownership.

(c) For any change of ownership enumerated in subsection (a) of this section except subdivision (7), the ten-year period provided under section 12-504a shall not be affected by the date of such change of ownership and shall be measured as follows: (1) For land classified as farm land pursuant to section 12-107c or forest land pursuant to section 12-107d, such period shall be measured from the date on which such land was classified as farm land or forest land or the date on which the transferor acquired title to such farm land or forest land, whichever is earlier; and (2) for land classified as open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, such period shall be measured from the date on which such land was classified as open space land or maritime heritage land.

History: P.A. 73-585 added Subdivs. (l) and (m) exempting deeds of land to be held in perpetuity for educational, scientific, aesthetic, etc. purposes and land subject to covenant; P.A. 99-173 added Subdiv. (n) re land the development rights to which have been sold to the state under chapter 422a, effective June 23, 1999, and applicable to transfers made on or after July 1, 1999; P.A. 05-190 replaced alphabetic subdivision designators with numeric designators, deleted former provision re deeds releasing property which is security for debt or other obligation, added new Subdiv. (7) exempting deeds of foreclosure, amended Subdiv. (11) to limit provisions to transfers when no consideration is given, amended Subdiv. (13) to provide that the applicable tax shall be determined at a rate multiplied by the market value as determined by the assessor, added Subdiv. (15) exempting deeds to or from limited liability companies under certain conditions, added provision re action taken under Subdiv. (13) to commence prior to ninth year following date of deed, and made technical changes throughout, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land in Subdivs. (11) and (13), effective July 1, 2007; P.A. 14-33 designated existing provisions as Subsec. (a) and amended same by changing

“husband and wife” to “spouses” and by making technical changes, and added Subsecs. (b) and (c) re changes of ownership, effective October 1, 2014, and applicable to assessment years commencing on or after that date.

**Sec. 12-504d. Appeals.** Any person aggrieved by the imposition of a tax under the provisions of sections 12-504a to 12-504f, inclusive, may appeal therefrom as provided in sections 12-111, 12-112 and 12-118. If the time for appealing to the board of assessment appeals has passed, the taxpayer may appeal at the next regularly scheduled meeting.

History: P.A. 99-89 made technical changes, effective June 3, 1999; P.A. 05-190 added provision authorizing appeal as provided in Sec. 12-118 and provided that if time for appeal to the board of assessment has passed, appeal may be made at the next regularly scheduled board meeting, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date.

Cited. 176 C. 613. Statute sets forth the exclusive appellate remedy for persons aggrieved by imposition of a conveyance tax pursuant to Sec. 12-504a(b), but the exclusive remedy is not an obstacle to pursuit of a collateral attack on imposition of the tax under common law. 260 C. 406.

**Sec. 12-504e. Conveyance tax applicable on change of use or classification of land.** Any land which has been classified by the owner 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, if changed by him, within a period of ten years of his acquisition of title, to use other than farm land, forest land, open space land or maritime heritage land, shall be subject to said conveyance tax as if there had been an actual conveyance by him, as provided in sections 12-504a and 12-504b, at the time he makes such change in use. For the purposes of this section: (1) The value of any such property shall be the fair market value thereof as determined by the assessor in conjunction with the most recent revaluation, and (2) the date used for purposes of determining such tax shall be the date on which the use of such property is changed, or the date on which the assessor becomes aware of a change in use of such property, whichever occurs first.

History: P.A. 74-343 specified classification within ten-year period of acquisition of title and made technical changes for clarity; P.A. 05-190 revised provision re use of fair market value to determine value of property and added provision re date used for determining the tax, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land and made technical changes, effective July 1, 2007; P.A. 08-124 made a technical change, effective June 2, 2008.