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## GENERAL GUIDELINES FOR THE CLASSIFICATION OF FARM LAND

Farm land (and farming) consists of many different types and many varieties within those types. Because of this wide diversity, it would be difficult to describe farm land in one simple definition.

The following is an attempt to outline the elements of what farm land (and farming) would generally consist of.

Obviously, any question as to whether a particular property is *farm land* must be judged on the individual merits of that particular property.

A partial list of the general elements to be considered when deciding if a particular property is *farm* land:

- Describe the commercial farming activity taking place on this property-be specific,
- The acreage of land under application,
- Portion of land in actual farming use,
- Productivity of the land,
- Gross income,
- The nature and value of the equipment used on the farm,
- Applicant must supply **proof of farming** by submitting a copy of the "Farm Page" of his/her Federal Income Tax Return,
- Applicant must have farming equipment on the premises and file a Personal Property Declaration as a farming operation, and
- Applicant must file M-29, State of Connecticut Department of Agriculture Form.
- Attach a sketch of your farm land, designation the acreage within each class to insure accurate use valuation.

Application must be filed with the Assessor for verification between <u>September 1<sup>st</sup> and October 31<sup>st</sup></u>. During a revaluation year (October 1, 2020), such application may be filed between September 1<sup>st</sup> and December 30<sup>th</sup>.

Persons seeking the farm land assessment must meet all of the above requirements. Incomplete applications or applications not meeting the above requirement will not be considered.