

Connecticut Department of Energy & Environmental Protection

The Classification of Land as Forest Land (PA 490)

For a property owner to have their land classified as "forest land" for property tax purposes, he or she must make an application through the local tax assessor. Interested property owners should contact their local tax assessor's office for further details.

Under State Law, a required part of the application for classification as forest land is the [Qualified Forester's Report](#), to be prepared by a private forester hired by the property owner. The purpose of the Qualified Forester's Report is to determine whether the individual property meets the standards for forest land that have been established by the Commissioner of Energy and Environmental Protection in conjunction with the State Forester. Only certified foresters who have received the appropriate training from the State Forester and met his qualifications may submit this report.

The statutory definition of "forest land" (found in Connecticut General Statutes (CGS) Sec. 12-107b) is as follows:

. . . 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 . . .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.

Below is a table that shows parcels and acres classified as PA490 land submitted to the Division of Forestry by town assessors. This information is current as of February 25, 2014 with 93% of towns reporting. For more information about PA490 classifications please see the publications listed in the additional sources of information below.

490 Classification	Number of Parcels	Number of Acres
Farm	13,229	257,374
Forest	11,234	479,114
Open Space	11,872	174,616
10 Mill	94	6,734
TOTALS	36,429	917,837

Additional Sources of Information

[Examining Land for Classification as Forest Land...Guidance for Assessors and Foresters](#) (PDF)

[Regulation concerning Classification of Forest Land](#) (Regulation associated with CGS 12-107d) (PDF)

Qualified Forester's Report Form ([PDF](#), [Word Form](#))

Application to the Assessor for Classification of Land as Forest Land ([PDF](#), [Word Form](#))

[Certification of Forest Practitioners \(PDF\)](#)

(PA 490 Qualified Foresters are listed in the "Foresters" section, and have "490" in the right-hand column after their name)

[Section 12-107b](#) and [Section 12-107d](#) of the Connecticut General Statutes (CGS)

[Assessors Report to State Forester](#)



[Forester's Report to State Forester](#)

Individuals seeking more information on forestland taxation are encouraged to contact their local tax assessor.

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