

APPLICATION TO THE ASSESSOR FOR CLASSIFICATION OF LAND AS MARITIME HERITAGE LAND

Pursuant to §12-107b of the Connecticut General Statutes (CGS), maritime heritage land is that portion of waterfront real property that a commercial lobster fisherman (licensed by the Connecticut Department of Environmental Protection) owns and uses exclusively for commercial lobstering purposes, provided not less than fifty per cent of the fisherman's federal adjusted gross income is derived from commercial lobster fishing, subject to proof satisfactory to the assessor.

Applicant's Section

Read the information on the reverse side of this application before completing this application. Make and attach additional copies, if necessary. Date and sign the application and file it with the assessor of the town in which you own land eligible for classification. At the time you file, you must provide the assessor with a copy of the license that allows you to engage in commercial lobstering, a copy of your federal income tax return, proof (satisfactory to the assessor) of the income you derived from commercial lobstering and a map as described below. You will receive a copy of this application after the assessor determines your eligibility.

Applicant Name:: _____ Telephone: _____

Mailing Address: _____
(Number & Street or PO Box, Town, State and Zip Code)

Business Name: _____ FEIN / SSN: _____

Corporation Limited Liability Comp Other (describe) _____

Has the Connecticut Department of Environmental Protection issued you a license to engage in commercial lobstering? Yes No

License Number: _____ *Indicate license type and attach a copy to this application.*

Commercial Fishing Commercial Lobster Pot Other (describe) _____

Percent of adjusted gross income from your 2006 federal income tax return that you derived from commercial lobster fishing: _____ %

Property Address: _____
(Number, Street & Town)

Owner Name(s): _____

Your ownership percentage: _____ % *Enter the percentage of the property that you own (or that you and your spouse own jointly).*

Percent of adjusted gross income from your 2006 federal income tax return that you derived from commercial lobster fishing: _____ %

If revising a previous application, enter reason: _____

Describe each use of the property location for which you are requesting maritime heritage land classification. Enter the number of square feet and percent of total land area related to each use. Attach a map on which you show the land area used for commercial lobster fishing.

USE	SQ. FT.	%
Total:		100 %

Important Information concerning your potential for an additional conveyance tax liability appears on the reverse side of this application.

I do hereby declare under penalty of false statement that the information in this application is true and accurate, to the best of my knowledge and belief. I understand that I am potentially liable for an additional conveyance tax if I sell or transfer title to this property within ten years after the effective date of its classification as maritime heritage land, or if I change the use of this land to other than maritime heritage land within ten years of the date of my acquisition of title to this property.

Signature of each owner /s/ _____ Date: _____
of the property required /s/ _____ Date: _____

Assessor's Section

Date Deed Recorded: _____ Vol. / Page: _____ Map / Block / Lot: _____
Grand List Account: _____ Total Land Area: _____ Percent Applicant Owns: _____ %

Application approved YES NO If Yes, classification is effective for the October 1, _____ Grand List

If No, reason for denial: _____

Classified land area:	Use value:	Use assessment:	
Other land area:	Value:	Assessment:	
		Total land assessment:	

/s/ _____ Date: _____
Assessor

MARITIME HERITAGE LAND CLASSIFICATION -- APPLICATION FILING AND POTENTIAL TAX PENALTY INFORMATION

To obtain maritime heritage land classification pursuant to CGS §12-107g, an eligible commercial lobster fisherman must file this application with the assessor of the town in which the fisherman owns waterfront land. A separate application is required for each waterfront property and each of the property's owners must sign the application. 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.

One of the eligibility requirements is that you derive at least 50% of your federal adjusted gross income in the previous calendar year from commercial lobster fishing. *At the time you submit this application, you must provide the assessor with a copy of your federal income tax return for the previous calendar year and proof of the income from commercial lobster fishing you reported on that return.* The Federal Employee Identification (FEIN) or Social Security Number (SSN) you enter on this application must be the same as that on your federal tax return. Contact the assessor to determine the type of proof you must submit, as the assessor determines what constitutes satisfactory proof of income from commercial lobster fishing. *Evidence of your income is not available for public inspection, nor is your FEIN or SSN.*

Maritime heritage land classification applies *only* to land. Land beneath a building, structure or other real property improvement that you use solely for commercial lobstering is eligible for classification. Land beneath a building, structure or improvement that you use for any other purpose is not eligible. If you own waterfront land with a person other than your spouse, classification is available only for that portion of the total land area that you own (or you and your spouse own jointly) and use exclusively for commercial lobstering purposes. In order for the assessor to determine the portion of your land that is eligible for classification, you must attach a map of the property that shows the area you use for commercial lobster fishing. The assessor may provide you with a map for this purpose.

If the assessor approves your request for maritime heritage land classification and property ownership or use does not change, this will be the only application you file. *You must file a revised application with the assessor if there is any change in property use or ownership after the assessor approves its classification.* Use this form to file a revised application; the assessor will mark it "revised" after reviewing it. The filing period for a revised application is the same as for an initial application.

If you sell or transfer title to your property within ten years after the effective date of its classification as maritime heritage land, the classification ceases and you may be liable for the payment of a tax applicable to the total sales price of the land, in addition to the real estate conveyance tax. Classification also ceases if you change the use of the land to a use other than maritime heritage land. You may be liable for the payment of an additional tax if this occurs within ten years of the date you acquire title to the property. The fair market value of your waterfront land that the assessor determines as of the town's most recent revaluation is the value the assessor will use to calculate the additional tax for which you are potentially liable, if a change in use occurs. Pursuant to CGS §12-504a, the rate of the additional tax (which depends on the date of the sale, transfer or change of use) is as follows: 10% within the 1st year of the date of classification as maritime heritage land; 9% within the 2nd year; 8% within the 3rd year; 7% within the 4th year; 6% within the 5th year; 5% within the 6th year; 4% within the 7th year; 3% within the 8th year; 2% within the 9th year; and 1% within the 10th year.

CGS §12-504c (see below) provides exceptions with respect to the imposition of the additional conveyance tax for certain property transactions. There are no exceptions for a change of use to other than maritime heritage land.

"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 which correct, modify, supplement or confirm a deed previously recorded; (5) deeds between husband and wife 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 12-504g, inclusive, 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 12-107f, 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 section 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."