

AN ORDINANCE  
FOR THE ABATEMENT OF PROPERTY TAXES ON  
LANDS PRESERVED FOR OPEN SPACE OR  
FOR PUBLIC RIGHT-OF-WAY EASEMENTS

Be it ordained by the Town Council of the Town of Ledyard:

Section 1. Authorization

Pursuant to the authority granted in Section 12-129r of the Connecticut General Statutes a program is hereby established under which property taxes will be abated for owners of open space in exchange for the transfer of conservation easements or rights of way in favor of the Town of Ledyard.

Section 2. Eligibility

Properties eligible for this abatement are open space lands which lie within the greenway corridors designated on the Open Space Plan Map appended to the Plan of Conservation and Development. Open space lands are defined in the above referenced Statute.

Abatements for conservation easements, which restrict the owner's use of land, will be granted only for parcels of more than five acres. Abatements for right-of-way easements, will be granted only for strips where trails have been planned by town or regional committees. Minimum house lot acreage and taxable structures are not eligible for any abatement. Separate standards may exist for lands owned by public utilities and these lands are not eligible for abatement under this ordinance.

Section 3. Application

Property owners desiring this abatement shall submit an Application for the Abatement of Property Taxes to the Ledyard Tax Assessor. Additionally, an applicant shall submit a certified appraisal of the property, both with and without development rights, easements or restrictions proposed to be conveyed to the Town to the Ledyard Tax Assessor. The Tax Assessor will verify the eligibility of the property with the Planning Department and will determine the assessment value of the applicable parcel or portion of a parcel by using the information from the most recent town wide appraisals and certified appraisal of the applicant. The Assessor will then calculate the dollar amount of property taxes that would be due on that parcel in subsequent billing periods (disregarding forestry or agricultural designations that may exist for that parcel). This calculation determines the dollar amount to be abated from the applicant's property taxes in subsequent billings. If this amount is greater than the total amount owed for the parcel, the taxpayer may apply the excess as a credit for property taxes owed by the same taxpayer on other properties in the Town of Ledyard.

Section 4. Performance

Upon acceptance of the application by the Ledyard Tax Assessor and prior to the next October 1<sup>st</sup> assessment date, the property owner shall deliver to the Town Clerk a conservation or right-of-way easement in favor of the Town of Ledyard. The rights granted shall be in perpetuity and the abatement will commence on the next October 1<sup>st</sup> assessment date and run with the land forever, subject only to disbursement of all parcels after such time as easements and

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excluding any period of time during which the property owner has violated the terms of the conservation easement and/or public right of way easement. The transferring documents shall be on the legal form provided by the Town of Ledyard. Legal descriptions shall meet the standards specified on the said Ledyard application form. All filing fees and conveyance taxes, if any, will be paid out of the Ledyard Open Space Acquisition fund.

#### Section 5. Miscellaneous Provisions

- (1) The granting or denial of applications filed pursuant to the provisions of this section, as well as the specific terms thereof, shall be within the sole and absolute discretion of the Town of Ledyard Tax Assessor and shall not be subject to appeal.
- (2) Once the deed has been submitted to the Town Clerk, the Mayor shall be authorized to accept the transfer of rights, easements or restrictions that the applicant proposes to convey to the Town, subject to approval of the Town attorney as to final form and certificate of title, prior to recording of the deeded rights on the Ledyard Land Records.
- (3) A copy of the recorded easement deed shall be forwarded to the Tax Assessor and Tax Collector, who shall adjust the tax records of the Town accordingly on any subsequent new tax bills generated from the next succeeding Real Estate Grand List.
- (4) This program shall be applicable to assessment years commencing on or after October 1, 2010.
- (5) Once the town has accepted the transfer of rights, easements or restrictions, if the property owner desires to make any alterations to the land subject to such rights, the property owner shall seek the approval by majority vote of the Conservation Commission.

#### Section 6. Severability.

If any section, or part of a section, of this Ordinance shall be held by a court of competent jurisdiction to be invalid, such holding shall not be deemed to invalidate the remaining provisions hereof.

#### Section 7. Effective Date

Adopted: April 28, 2010

Effective Date: June 1, 2010

Renumbered by the Town Council on: September 25, 2019

Linda C Davis  
Linda C. Davis, Chairman

Fred B. Allyn, III  
Fred B. Allyn, III, Mayor

Patricia A. Riley  
Patricia A. Riley, Town Clerk

History:

The Twenty-fourth Town Council (2017- 2019) Ordinance Update Initiative: Renumbered Ordinance #122 “*An Ordinance For The Abatement Of Property Taxes On Lands Preserved For Open Space Or For Public Right-Of-Way Easements*” to Ordinance #200-007.

2010: *An Ordinance For The Abatement Of Property Taxes On Lands Preserved For Open Space Or For Public Right-Of-Way Easements* was adopted in 2010 to allow the town to give property tax abatements to those who forgo the development and land uses; and to those who allow rights-of-way for public trails across their property in accordance with CGS 12-129r. The tax abatement provided in this Ordinance only applies to the lands that are in the greenway corridor designated in the *Town's Plan of Conservation and Development*.

2019: Added Section 6 “*Severability*” to be consistent with town ordinances; Added Section 8 “*Effective Date*” to be consistent with town ordinances. No substantive changes were made to the ordinance.