

Abating Property Tax on Protected, State-Designated Greenway Trails

Background

Recreational trails are the heart of Connecticut's outdoor recreation economy, which in 2020 generated \$3.3 billion in direct revenues and supported over 41,000 private sector jobs.

State-Designated greenways are recreational resources of statewide importance that often stretch across a patchwork of private, municipal, and state-owned lands. The loss of just one section of trail on one property can sever corridor continuity.

Private landowner hosts are critical to keep trail corridors unbroken, but these lands are also the most vulnerable to disruption if there is no long-term incentive for protection as properties are developed and/or subdivided over time.

Abating property tax on the trail-portion of a property would incentivize landowners at a modest expense for towns that chose to participate (see following assumptions and examples), and would keep trail corridors connected for significant, long-term public benefits.

Elements of SB 129

- The private landowner must donate a permanent conservation restriction to the state, a municipality, or a qualified 501c3 nonprofit land conservation organization.
- The maximum width of the donated trail corridor cannot exceed 100'.
- A survey of the trail corridor would be required showing the location, length, and width of the corridor on a map that would be filed with the conservation restriction.
- The landowner would still pay property taxes on the remainder of their property including any structures or developed land.
- Would only apply to terrestrial recreational trails with a clearly defined trail corridor and designated by the CT Greenways Council using statutory criteria ([C.G.S. 23-100](#)).
- Could overlap and be compatible with an existing conservation restriction as long as the original restriction does not prohibit trails or public access.
- Legislation enables, but does not require, municipalities to pass local ordinances that would allow them to abate property taxes on state-designated greenway corridors.

Assumptions

- A 100-foot wide trails corridor that is 1-mile long = 12.1 acres.
- Most private properties that host trails would have fewer than 3 acres impacted (equivalent to protecting 1/4 mile of trail using the full corridor width of 100').
- In a rural town, the annual property taxes for protecting 1 mile of trail on undeveloped forestland with the full 100' width is roughly ~\$165/mile (assumption: 12.1 acres x \$390/acre x mill rate of 35 = \$165.17).

Examples using local assessed values and mill rates

Example #1: 0.2 miles of trail on a mid-sized property

A property owner in Suffield owns 29.8 total acres assessed at \$192,820. Using the local mill rate of 29.32, this is equivalent to \$189.71/acre in property taxes. This property hosts 0.2 miles of the Metacomet Blue-Blazed Hiking Trail which (with a 100' wide corridor) is equivalent to 2.54 acres. The annual property tax that would be excluded on the 2.54 acres represents \$481.86/year. **For only \$481.86, the town of Suffield could protect 2/10ths of a mile of trail forever.**

Example #2: 0.3 miles of trail on a small property

A property owner in Farmington¹ owns 6.9 total acres assessed at \$180,370. Using the local mill rate of 27.18, this is equivalent to \$710.5/acre in property taxes. This property hosts 0.3 miles of the Metacomet Blue-Blazed Hiking Trail which (with a 100' wide corridor) is equivalent to 1.57 acres. The annual property tax that would be excluded on the 1.57 acres represents \$1,115.49/year. **For only \$1,115.49, the town of Farmington could protect 3/10ths of a mile of trail forever.**

Example #3: 0.73 miles of trail on a large property

A property owner in Ashford owns 154.88 total acres assessed at \$59,630 (\$385/acre valued by the town as "Open Space" under P.A. 490). This property hosts .73 miles of the Nipmuck Blue-Blazed Hiking trail stretching across approximately 8.85 acres (if maximizing the 100' width). The total annual tax bill for this property is \$1,965/year at the 32 mill rate. The annual property tax that would be excluded on the 8.85 acres represents \$112.31/year. **For only \$112.31, the town of Ashford could protect ~3/4ths of a mile of trail forever.**

Example #4: 0.75 miles of trail on a larger valuable property (in P.A. 490 "use assessment")

A corporate property owner in Farmington¹ owns 74.36 total acres assessed at \$347,160. Using the local mill rate of 27.18, this is equivalent to \$126.89/acre in property taxes. This property hosts 0.75 miles of the Metacomet Blue-Blazed Hiking Trail which (with a 100' wide corridor) is equivalent to 9.25 acres. The annual property tax that would be excluded on the 9.25 acres represents \$1,173.77/year. **For only \$1,173.77, the town of Farmington could protect 3/4ths of a mile of trail forever.**

¹ There are 2.45 miles of the Metacomet Blue-Blazed Hiking Trail hosted on private lands in Farmington. The Metacomet Trail is a state-designated Greenway and part of the New England National Scenic Trail, one of 11 national scenic trails in the U.S.