

## Farm Building Tax Exemption - Model Ordinance

### Model Ordinance for Farm Building Tax Exemption

#### “An Ordinance Providing a Property Tax Exemption for Farm Buildings”

Adopted: (Date)

Effective

#### **Section 1. Title.**

This Ordinance shall be known and may be cited as “An Ordinance Providing a Property Tax Exemption for Farm Buildings.”

#### **Section 2. Legislative Authority.**

This Ordinance is enacted pursuant to the provisions of Section 12-91(c) of the Connecticut General Statutes, as it may be amended from time-to-time.

#### **Section 3. Findings and Purpose.**

The (Legislative authority) of the Town of (Name of municipality) finds that the preservation of farming and farmland is vitally important to retaining (Name of municipality) rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to *Connecticut General Statutes* § 12-91(c), as amended, the Town of (Name of municipality) seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing a tax exemption for certain farm buildings.

#### **Section 4. Applicability and Benefits.**

(a) For a farmer who qualifies for the farm machinery exemption under **Connecticut General Statutes § 12-91(a)**, any building used actually and exclusively in farming, as “farming” is defined in Section 1-1 of the Connecticut General Statutes, except for any building used to provide housing for seasonal employees of such farmer, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of one hundred thousand dollars.

(b) This exemption shall not apply to any residence of any farmer.

(c) Annually, within thirty days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption provided in subsection (a) of this section, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars in gross sales from such farming operation or incurred at least fifteen thousand dollars in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the Assessor shall have the rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of the Assessor.

*Modeled from Town of Mansfield Ordinance*