

Application to the Assessor for Exemption of Certain Farm Buildings

Grand List: _____

This application for exemption of certain farm buildings, as defined in Section 1-1(q), up to the assessed value of \$50,000 per farm building within the provisions of Section 12-91 of the Connecticut General Statutes, must be filed annually by November 1st with the Assessor. Failure to file this application with the Assessor within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Name of owner(s) or trustee(s):	Town of:		
Phone No.:	Email:		
Mailing Address (Number and Street or PO Box)	Town/City:	State:	Zip Code:
Farm Name/Town(s) in which the farm buildings are located:			
Property Address:			Map/Block/Lot Number:

Building Name	*Description/Size	Purpose	Assessed Value	Exempt Granted

*Building description: i.e. barn, shed, pole barn, etc.

Have you filed, or do you intend to file, any application for exemption as provided under the above statute, in this or any other town or city, as trustee, as an individual farmer, or as a member of a group of farmers, partnership or family corporation, other than under the ownership contained in this application?

YES NO

Did you derive at least \$15,000 in gross sales, or did you incur at least \$15,000 in expenses related to such farming operation during the previous calendar year?

YES NO

Are the buildings listed above used exclusively for farming?

YES NO

Are the buildings listed above leased to any other entity?

YES NO

If yes, please list name(s) and address(es):

Please attach a copy of the Income and Expense statement from your most recent Federal Income Tax Return related to the farm operation(s). (Schedule F for unincorporated farm business, Form 1120 or 1120S for corporation(s), or Form 1065 for partnerships). Failure to provide will result in an incomplete application.

I do hereby declare in accordance with Section 12-91 of the CT General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

Date:	Signed: [owner(s) or trustee(s)]		
Subscribed and sworn to before me:	Date	Signed: (Notary Public)	My Commission Expires

ATTACH ADDITIONAL SHEETS IF NECESSARY

Sec. 1-1(q)

Except as otherwise specifically defined, the words “agriculture” and “farming” shall include cultivation of the soil, dairying, forestry, raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, including horses, bees, the production of honey, poultry, fur-bearing animals and wildlife, and the raising or harvesting of oysters, clams, mussels, other molluscan shellfish or fish; the operation, management, conservation, improvement or maintenance of a farm and its buildings, tools and equipment, or salvaging timber or cleared land of brush or other debris left by a storm, as an incident to such farming operations; the production or harvesting of maple syrup or maple sugar, or any agricultural commodity, including lumber, as an incident to ordinary farming operations or the harvesting of mushrooms, the hatching of poultry, or the construction, operation or maintenance of ditches, canals, reservoirs or waterways used exclusively for farming purposes; handling, planting, drying, packing, packaging, processing, freezing, grading, storing or delivering to storage or to market, or to a carrier for transportation to market, or for direct sale any agricultural or horticultural commodity as an incident to ordinary farming operations, or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market or for direct sale. The term “farm” includes farm buildings, and accessory buildings thereto, nurseries, orchards, ranges, greenhouses, hoopouses and other temporary structures or other structures used primarily for the raising and, as an incident to ordinary farming operations, the sale of agricultural or horticultural commodities. The term “aquaculture” means the farming of the waters of the state and tidal wetlands and the production of protein food, including fish, oysters, clams, mussels and other molluscan shellfish, on leased, franchised and public underwater farm lands. Nothing herein shall restrict the power of a local zoning authority under chapter 124.

Sec. 12-91

(c) Any municipality, upon approval by its legislative body, may provide an exemption from property tax for any building used actually and exclusively in farming, as defined in section 1-1(q), or for any building used to provide housing for seasonal employees of such farmer. The municipality shall establish the amount of such exemption from the assessed value, provided such amount may not exceed one hundred thousand dollars with respect to each eligible building. Such exemption shall not apply to the residence of such farmer and shall be subject to the application and qualification process provided in subsection (d) of this section.

(d) Annually, on or before the first day of November or the extended filing date granted by the assessor pursuant to section 12-42, each such individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided for in subsection (a) of this section to the assessor or board of assessors in the town in which such farm is located, 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 to be prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form on or before the first day of November shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the assessors shall have the same 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 assessors or board of assessment appeals.

For Assessor Use Only

Date reviewed: _____ Approved Denied

Reason if denied: _____

Assessor signature: _____ Date: _____