

Town of Canton

"An Ordinance Providing a Property Tax Exemption for Farm Buildings and an Additional Exemption for Farm Machinery"

Section 1. Title.

This ordinance shall be known and may be cited as "An Ordinance Providing a Property Tax Exemption for Farm Buildings and an Additional Exemption for Farm Machinery".

Section 2. Legislative Authority.

This ordinance is enacted pursuant to the provisions of Sections 12-91(b) and (c) of the Connecticut General Statutes, as amended from time-to-time.

Section 3. Findings and Purpose.

The Town of Canton finds that the preservation of farming and farmland is vitally important to retaining Canton's rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore pursuant to Connecticut General Statutes § 12-91(b) and (c), as amended, the Town of Canton 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 and additional farm machinery.

Section 4. Applicability and Benefits.

a) Farm building exemption under Connecticut General Statutes § 12-91(c). Any building used actually and exclusively in farming, as "farming" is defined in Section 1-1(q) of the Connecticut General Statutes, including 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 per eligible building. This exemption shall not apply to any residence of any farmer.

b) For a farmer who qualifies for the farm machinery exemption under Connecticut General Statutes § 12-91(a). Any farm machinery exempt under Section 12-91(a) of the Connecticut General Statutes, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an additional assessed value of one hundred thousand dollars.

c) Annually, on or before the first day of November or the extended filing date granted by the assessor pursuant to Section 12-42 of the Connecticut General Statutes, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption(s) provided in subsections (a) and (b) 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 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 (or such extended filing date) 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 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 Assessor or board of assessment appeals.