



General Assembly

January Session, 2001

Raised Bill No. 6922

LCO No. 4381

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR FARM MACHINERY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 12-91 of the general statutes is repealed and the following is
2 substituted in lieu thereof:

3 (a) All farm machinery, except motor vehicles, as defined in section
4 14-1, [to the value of one hundred thousand dollars,] any horse or
5 pony which is actually and exclusively used in farming, as defined in
6 section 1-1, when owned and kept in this state by, or when held in
7 trust for, any farmer or group of farmers operating as a unit, a
8 partnership or a corporation, a majority of the stock of which
9 corporation is held by members of a family actively engaged in farm
10 operations, shall be exempt from local property taxation; provided
11 each such farmer, whether operating individually or as one of a group,
12 partnership or corporation, shall qualify for such exemption in
13 accordance with the standards set forth in subsection (b) of this section
14 for the assessment year for which such exemption is sought. Only one
15 such exemption shall be allowed to each such farmer, group of
16 farmers, partnership or corporation. Subdivision (38) of section 12-81

17 shall not apply to any person, group, partnership or corporation
18 receiving the exemption provided for in this subsection.

19 (b) Annually, within thirty days after the assessment date in each
20 town, city or borough, each such individual farmer, group of farmers,
21 partnership or corporation shall make written application for the
22 exemption provided for in subsection (a) of this section to the assessor
23 or board of assessors in the town in which such farm is located,
24 including therewith a notarized affidavit certifying that such farmer,
25 individually or as part of a group, partnership or corporation, derived
26 at least fifteen thousand dollars in gross sales from such farming
27 operation, or incurred at least fifteen thousand dollars in expenses
28 related to such farming operation, with respect to the most recently
29 completed taxable year of such farmer prior to the commencement of
30 the assessment year for which such application is made, on forms to be
31 prescribed by the Commissioner of Agriculture. Failure to file such
32 application in said manner and form within the time limit prescribed
33 shall be considered a waiver of the right to such exemption for the
34 assessment year. Any person aggrieved by any action of the assessors
35 shall have the same rights and remedies for appeal and relief as are
36 provided in the general statutes for taxpayers claiming to be aggrieved
37 by the doings of the assessors or board of assessment appeals.

Statement of Purpose:

To remove a cap on the value of farm machinery which is exempt from taxation.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]