



General Assembly

January Session, 2007

Committee Bill No. 5413

LCO No. 5432

05432HB05413PD_

Referred to Committee on Planning and Development

Introduced by:
(PD)

AN ACT CONCERNING THE PROPERTY TAX ON FARM BUILDINGS.

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

1 Section 1. Section 12-91 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2007, and*
3 *applicable to assessment years commencing on or after October 1, 2007*):

4 (a) All farm machinery, except motor vehicles, as defined in section
5 14-1, to the value of one hundred thousand dollars, any horse or pony
6 which is actually and exclusively used in farming, as defined in section
7 1-1, when owned and kept in this state by, or when held in trust for,
8 any farmer or group of farmers operating as a unit, a partnership or a
9 corporation, a majority of the stock of which corporation is held by
10 members of a family actively engaged in farm operations, shall be
11 exempt from local property taxation; provided each such farmer,
12 whether operating individually or as one of a group, partnership or
13 corporation, shall qualify for such exemption in accordance with the
14 standards set forth in subsection (d) of this section for the assessment
15 year for which such exemption is sought. Only one such exemption
16 shall be allowed to each such farmer, group of farmers, partnership or
17 corporation. Subdivision (38) of section 12-81 shall not apply to any

18 person, group, partnership or corporation receiving the exemption
19 provided for in this subsection.

20 (b) Any municipality, upon approval by its legislative body, may
21 provide an additional exemption from property tax for such
22 machinery to the extent of an additional assessed value of one hundred
23 thousand dollars. Any such exemption shall be subject to the same
24 limitations as the exemption provided under subsection (a) of this
25 section and the application and qualification process provided in
26 subsection (d) of this section.

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

38 (d) Annually, [within] not later than thirty days after the assessment
39 date in each town, city or borough, each such individual farmer, group
40 of farmers, partnership or corporation shall make written application
41 for the exemption provided for in subsection (a) of this section to the
42 assessor or board of assessors in the town in which such farm is
43 located, including therewith a notarized affidavit certifying that such
44 farmer, individually or as part of a group, partnership or corporation,
45 derived at least fifteen thousand dollars in gross sales from such
46 farming operation, or incurred at least fifteen thousand dollars in
47 expenses related to such farming operation, with respect to the most
48 recently completed taxable year of such farmer prior to the
49 commencement of the assessment year for which such application is

50 made, on forms to be prescribed by the Commissioner of Agriculture.
51 Failure to file such application in said manner and form within the
52 time limit prescribed shall be considered a waiver of the right to such
53 exemption for the assessment year. Any person aggrieved by any
54 action of the assessors shall have the same rights and remedies for
55 appeal and relief as are provided in the general statutes for taxpayers
56 claiming to be aggrieved by the doings of the assessors or board of
57 assessment appeals.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-91

Statement of Purpose:

To strengthen the state's agricultural economy by authorizing municipalities to provide exemptions from the property tax for one or more farm buildings.

[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.]

Co-Sponsors: REP. CANDELORA, 86th Dist.; REP. FRITZ, 90th Dist.
REP. CLEMONS, 124th Dist.; SEN. FINCH, 22nd Dist.
SEN. MEYER, 12th Dist.

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