



Senate

General Assembly

File No. 86

February Session, 2008

Senate Bill No. 375

Senate, March 20, 2008

The Committee on Planning and Development reported through SEN. COLEMAN of the 2nd Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

AN ACT CONCERNING THE DATE FOR FILING APPLICATIONS FOR THE FARM STRUCTURES EXEMPTION FROM THE PROPERTY TAX.

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

1 Section 1. Subsection (d) of section 12-91 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2008*):

4 (d) Annually, [within thirty days after the assessment date in each
5 town, city or borough] on or before November first, each such
6 individual farmer, group of farmers, partnership or corporation shall
7 make written application for the exemption provided for in subsection
8 (a) of this section to the assessor or board of assessors in the town in
9 which such farm is located, including therewith a notarized affidavit
10 certifying that such farmer, individually or as part of a group,
11 partnership or corporation, derived at least fifteen thousand dollars in
12 gross sales from such farming operation, or incurred at least fifteen
13 thousand dollars in expenses related to such farming operation, with
14 respect to the most recently completed taxable year of such farmer

15 prior to the commencement of the assessment year for which such
16 application is made, on forms to be prescribed by the Commissioner of
17 Agriculture. Failure to file such application in said manner and form
18 within the time limit prescribed shall be considered a waiver of the
19 right to such exemption for the assessment year. Any person aggrieved
20 by any action of the assessors shall have the same rights and remedies
21 for appeal and relief as are provided in the general statutes for
22 taxpayers claiming to be aggrieved by the doings of the assessors or
23 board of assessment appeals.

This act shall take effect as follows and shall amend the following sections:

| | | |
|-----------|------------------------|----------|
| Section 1 | <i>October 1, 2008</i> | 12-91(d) |
|-----------|------------------------|----------|

PD *Joint Favorable*

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either chamber thereof for any purpose:

OFA Fiscal Note

State Impact: None

Municipal Impact:

| Municipalities | Effect | FY 09 \$ | FY 10 \$ |
|-----------------------|---------------|-----------------|-----------------|
| All Municipalities | None | None | None |

Explanation

Conforming the application date for farm structure waiver with the date for personal property tax applications and declarations has no fiscal impact on municipalities.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OLR Bill Analysis**SB 375*****AN ACT CONCERNING THE DATE FOR FILING APPLICATIONS FOR THE FARM STRUCTURES EXEMPTION FROM THE PROPERTY TAX.*****SUMMARY:**

This bill requires that applications for farm property tax exemptions be filed with the assessors by November 1 each year, rather than 30 days after the municipality's assessment date. The law mandates an exemption of up to \$100,000 for farm machinery (other than motor vehicles) and horses and ponies used in farming. Municipalities may grant an additional exemption of \$100,000 for such machinery and an exemption of up to \$100,000 per eligible farm building.

EFFECTIVE DATE: October 1, 2008

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 19 Nay 0 (03/05/2008)