



General Assembly

February Session, 2008

**Raised Bill No. 375**

LCO No. 1984

\*01984\_\_\_\_\_PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

**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2 repealed and the following is substituted in lieu thereof (*Effective*  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) |

**Statement of Purpose:**

To make the application date for a farm structure waiver consistent with such date established for personal property tax applications or declarations.

*[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.]*