



Connecticut Farm Bureau Association
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February 22, 2011

Testimony in Support of:

S.B. 246: AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX EXEMPTIONS BY FARMERS

Submitted by: Donald Tuller, President, Connecticut Farm Bureau Association

The following testimony is submitted on behalf of the Connecticut Farm Bureau, a statewide nonprofit membership organization of over 5,000 families dedicated to farming and the future of Connecticut agriculture.

Senator Edward Meyer, Representative Richard Roy and members of the Environment Committee:

Connecticut Farm Bureau Association seeks your support of S.B. 246 to align the filing dates for which farmers have to submit personal property tax declarations and claims for exemptions so that the dates are the same. We would suggest that Subsection (d) of 12-91 of the general statutes be amended to read as follows:

(d) Annually, [within thirty days after the assessment date in each town, city or borough], on or before the first day of November, or on or before the extended filing date as granted by the assessor pursuant to section 12-42, in each town, city or borough, each such individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided for in subsection (a) of this section to the assessor or board of assessors in the town in which such farm is located, 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 [within the time limit prescribed] on or before the first day of November or on or before the extended filing date as granted by the assessor pursuant to section 12-42 shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the assessors 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 assessors or board of assessment appeals.

This would conform with the language currently in CGS 12-41d which provides for the filing for personal property tax declarations.