



General Assembly

January Session, 2011

**Committee Bill No. 246**

LCO No. 3415

\*03415SB00246ENV\*

Referred to Committee on Environment

Introduced by:  
(ENV)

**AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS.**

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2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage*):

4 (d) Annually, [within thirty days after the assessment date in each  
5 town, city or borough] not later than 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] not later than November first shall be  
19 considered a waiver of the right to such exemption for the assessment  
20 year. Any person aggrieved by any action of the assessors shall have  
21 the same rights and remedies for appeal and relief as are provided in  
22 the general statutes for taxpayers claiming to be aggrieved by the  
23 doings of the assessors or board of assessment appeals.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-91(d)

**Statement of Purpose:**

To make the general statutes consistent with regard to the date on which farmers have to submit personal property tax declarations and claims for exemptions.

*[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: SEN. RORABACK, 30th Dist.; REP. CHAPIN, 67th Dist.

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