



General Assembly

Substitute Bill No. 246

January Session, 2011

* _____SB00246ENVF IN032211_____*

**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2 repealed and the following is substituted in lieu thereof (*Effective from*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] on or before the first day of November, each
6 such individual farmer, group of farmers, partnership or corporation
7 shall make written application for the exemption provided for in
8 subsection (a) of this section to the assessor or board of assessors in the
9 town in which such farm is located, including therewith a notarized
10 affidavit 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] on or before the first day of
19 November shall be considered a waiver of the right to such exemption

20 for the assessment year. Any person aggrieved by any action of the
21 assessors shall have the same rights and remedies for appeal and relief
22 as are provided in the general statutes for taxpayers claiming to be
23 aggrieved by the doings of the assessors or board of assessment
24 appeals.

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

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Joint Favorable Subst. C/R

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