



General Assembly

February Session, 2012

**Raised Bill No. 5537**

LCO No. 2435

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Referred to Committee on Planning and Development

Introduced by:  
(PD)

**AN ACT ESTABLISHING A PROPERTY TAX PROGRAM TO  
ENCOURAGE THE PRESERVATION OF HISTORIC BARNs.**

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

1 Section 1. (NEW) (*Effective from passage and applicable to assessment*  
2 *years commencing on or after October 1, 2012*) (a) As used in this section:

3 (1) "Municipality" means any city, town, borough, district or  
4 association with municipal powers;

5 (2) "Historic agricultural structure" means a barn or other structure,  
6 including the land necessary for the function of the structure, currently  
7 or formerly used for agricultural purposes and at least seventy-five  
8 years old;

9 (3) "Discretionary preservation easement" means a preservation  
10 easement over an historic agricultural structure, including the land  
11 necessary for the function of such structure, granted to a municipality  
12 for a term of ten years;

13 (4) "Easement agreement" means the document conveying the  
14 discretionary preservation easement;

15 (5) "Legislative body" means the legislative body of the municipality  
16 or, where the legislative body is the town meeting, the board of  
17 selectmen or town council;

18 (6) "Amount of assessment" means the amount of property tax due  
19 for an historic agricultural structure subject to a discretionary  
20 preservation easement, as established by the legislative body. Such  
21 amount shall be between twenty-five per cent and seventy-five per  
22 cent of the amount of property tax that would be assessed for such  
23 historic agricultural structure if such structure was not subject to such  
24 discretionary preservation easement, and shall be calculated based on  
25 the assessed value of the historic agricultural structure in the  
26 assessment year in which the legislative body approves the application  
27 for a discretionary preservation easement. Such amount shall be fixed  
28 for the term of the easement; and

29 (7) "Early release penalty" means ten per cent of the amount of  
30 property tax that would be assessed for such historic agricultural  
31 structure if such structure was not subject to a discretionary  
32 preservation easement, calculated based on the assessed value of the  
33 historic agricultural structure in the assessment year in which such  
34 penalty is levied.

35 (b) Any municipality may, by ordinance, adopt the discretionary  
36 preservation easement program described in this section. A  
37 discretionary preservation easement shall only be accepted if an  
38 historic agricultural structure (1) provides scenic enjoyment to the  
39 general public from a public road; (2) is historically important on a  
40 local, regional, state or national level, either independently or as part  
41 of an historic district established under section 7-147a of the general  
42 statutes or by special act; or (3) has physical or aesthetic features that  
43 contribute to the historic or cultural integrity of a property listed on or  
44 eligible for listing on the National Register of Historic Places, 16 USC  
45 470a, as amended from time to time, or on the state register of historic  
46 places, as defined in section 10-410 of the general statutes. Any

47 municipality adopting the provisions of this section may establish (A)  
48 additional eligibility criteria for accepting such discretionary  
49 preservation easements, and (B) a formula by which to calculate the  
50 penalty, if any, for an early release of such easement granted in  
51 accordance with subsection (e) of this section.

52 (c) (1) For assessment years commencing on or after October 1, 2012,  
53 any owner of an historic agricultural structure located in a  
54 municipality that has adopted the provisions of this section may, not  
55 later than July first, apply to convey to the municipality a discretionary  
56 preservation easement over such structure. Such application shall be  
57 made on a form prescribed by the legislative body and shall contain a  
58 certification by the owner that, during the term of any discretionary  
59 preservation easement accepted by the legislative body, the owner  
60 shall maintain the historic agricultural structure in keeping with its  
61 historic integrity and character. The legislative body shall conduct a  
62 public hearing on the application not later than thirty days after the  
63 date on which the application is filed and shall render its decision not  
64 later than sixty days after the date on which such application is filed.

65 (2) In making its decision, the legislative body shall consider the  
66 eligibility criteria set forth in the ordinance and in subsection (b) of this  
67 section and may weigh the public benefit to be obtained against the  
68 property tax revenue that will be lost by accepting a discretionary  
69 preservation easement. If the legislative body denies an application for  
70 a discretionary preservation easement, it shall provide a written  
71 explanation of its decision to the owner. There shall be no right of  
72 appeal from a decision of the legislative body. If the legislative body  
73 approves an application, it shall establish the assessment amount for  
74 such historic agricultural structure, provided such assessment amount  
75 shall be effective only upon the execution and recording of an  
76 easement agreement in accordance with subsection (d) of this section.  
77 The assessment amount shall be established so as to reflect, in the sole  
78 discretion of the legislative body, the value of the public benefit  
79 received from the discretionary preservation easement. The legislative

80 body shall provide written notice of its decision and the assessment  
81 amount to the owner and it may acquire a discretionary preservation  
82 easement by entering into an easement agreement with the owner.

83 (d) A discretionary preservation easement shall be a burden upon  
84 the property and shall bind all transferees and assignees of such  
85 property, and shall not be assigned, transferred or released by the  
86 municipality without the consent of the owner. An easement  
87 agreement shall be recorded on the land records at the expense of the  
88 owner. Such easement agreement shall include the assessment amount  
89 and the terms of renewal, if any.

90 (e) (1) The legislative body shall release a discretionary preservation  
91 easement upon request of the owner if the legislative body determines  
92 that (A) the owner cannot comply with the terms of the easement  
93 agreement due to extreme personal hardship, or (B) the historic  
94 agricultural structure has been significantly damaged or destroyed by  
95 fire, storm or any other unforeseen circumstance not within the control  
96 of the owner. Upon release of the easement, the owner shall pay an  
97 early release penalty, except that no such penalty shall be imposed if  
98 the structure has been significantly damaged or destroyed by fire,  
99 storm or any other unforeseen circumstance not within the control of  
100 the owner.

101 (2) If, during the term of a discretionary preservation easement, the  
102 legislative body determines that the owner has failed to maintain the  
103 structure in accordance with the easement agreement, the legislative  
104 body may terminate the easement and levy an early release penalty in  
105 accordance with this subsection.

106 (f) Upon the expiration of the term of a discretionary preservation  
107 easement, the owner may apply for a renewal if the easement  
108 agreement does not provide for automatic renewal, and the legislative  
109 body shall process such application for a renewal in the same manner  
110 as a new application.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2012</i>	New section

**Statement of Purpose:**

To authorize municipalities to enact a program that will provide property tax benefits to property owners who agree to preserve historic agricultural structures.

*[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.]*