



General Assembly

February Session, 2020

Raised Bill No. 256

LCO No. 1965



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT INCREASING THE PROPERTY TAX EXEMPTION FOR FARM BUILDINGS.

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

1 Section 1. Subsection (c) of section 12-91 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2020, and applicable to assessment years commencing on or after October 1,*
4 *2020*):

5 (c) Any municipality, upon approval by its legislative body, may
6 provide an exemption from property tax for any building used actually
7 and exclusively in farming, as defined in section 1-1, or for any building
8 used to provide housing for seasonal employees of such farmer. The
9 municipality shall establish the amount of such exemption from the
10 assessed value, provided such amount may not exceed one hundred
11 fifty thousand dollars with respect to each eligible building. Such
12 exemption shall not apply to the residence of such farmer and shall be
13 subject to the application and qualification process provided in
14 subsection (d) of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-91(c)

Statement of Purpose:

To increase from one hundred thousand dollars to one hundred fifty thousand dollars the municipal property tax exemption for buildings used (1) actually and exclusively in farming, or (2) to provide housing for seasonal employees of a farmer.

[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.]