

## TOWN OF EAST WINDSOR

The following ordinance was adopted at a Special town Meeting duly warned and held on March 21, 2019.

### **“Ordinance Establishing a Tax Exemption for Farm Buildings”**

Pursuant to the authority granted by Connecticut General Statutes, Section 12-91(c) that gives the Town the option to provide an additional exemption for farm buildings, the Town hereby provides that the Assessor shall grant a reduction in the property tax assessment for any building used actually and exclusively in farming, as defined in Section 1-1, or for any building used to provide housing for seasonal employees of such farmer in an amount not to exceed one hundred fifty thousand dollars (\$150,000.00) of assessed value of each eligible building. The exemption shall not apply to any residence except for a building used exclusively as a residence for seasonal employees. On or before the first day of November or the extended filing date granted by the Assessor pursuant to Section 12-42 of the Connecticut General Statutes, the owner shall make written application on forms as adopted by the Assessor identifying each building for which this exemption is claimed. The application shall include a notarized affidavit certifying that the owner, derived at least fifteen thousand dollars (\$15,000.00) in gross sales or incurred at least fifteen thousand dollars (\$15,000.00) 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 (October 1) for which such application is made. In the event the farm is owned by one person or entity and leased to another who actually farms, then the lessee shall also file the financial affidavit and it is the lessee's income or expenses that must meet the minimum amount. Any rental expense shall be a lessee expense except rent paid to an immediate family member or entity owned by an immediate family member. The owner shall file an affidavit attesting to the identity of the lessee. Failure to file the application on or before the first day of November shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the Assessor 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 Assessor.

Said ordinance shall become effective fifteen (15) days from publication thereof.  
(4/12/2019)

Ord. 19-01  
Journal Inquirer  
March 27, 2019

Attest: \_\_\_\_\_  
Joanne M. Slater, CCTC  
Town Clerk of East Windsor