



TOWN OF EAST WINDSOR

ASSESSOR'S OFFICE
11 RYE ST.
BROAD BROOK, CT 06016-9553
(860) 623-8878 - FAX (860) 623-4798

HOW TO APPLY FOR A FARM BUILDING EXEMPTION

1. The owner of property being used for farming must complete and annually file, **on or before November 1** prior to the billing date, a **notarized application form for Exemption of Certain Farm Buildings** (see attached). NOTE: Only farmers with **at least \$15,000 in gross sales or \$15,000 in expenses** related to such farming operation are eligible for the exemption. If the property owner leases the property to a farmer, the lessee must also file the financial affidavit showing that the lessee meets the financial requirements. See below for further details.
2. The person or corporation actually farming the land **must also complete and annually file**, on or before November 1, a **Personal Property Declaration**, including the form for the "**Exemption of Farm Machinery, Horses or Ponies**" [Form M-28]. Please contact the Assessor's Office if you do not receive a Personal Property declaration or exemption form.

ADDITIONAL INFORMATION

- The building exemption amount is **up to \$100,000** of the assessed value of **each** approved farm building.
- The building(s) must be used **actually and exclusively for farming activities** or to provide **housing for seasonal employees of such farmer**.
- There is no limit to the number of buildings that a person can apply for an exemption on. Each building will be reviewed on its own merits. A physical inspection of any farm building may be required.
- **All forms and applications must be filed every year on or before November 1.**
- The **M-28 Personal Property Exemption and the Application for Exemption of a Certain Farm Building** forms must be **notarized**. Approval or denial will be for both applications.
- **A notarized affidavit certifying that the owner, or if leased, the lessee, has filed a Schedule F for an unincorporated farm business** (or Form 1120 or 1120S for corporations or Form 1065 for partnerships) **to report farm income or expenses of at least \$15,000 with respect to the most recently completed taxable year prior to October 1 must be provided.** The assessor may require a copy of the IRS schedule.
- **When property is leased, the owner must file an affidavit attesting to the identity of the lessee.**

Failure to file forms within the prescribed time limit shall be considered a waiver of one's right to such exemption. A request for an extension of time may be submitted if necessary.

TOWN OF EAST WINDSOR
APPLICATION FOR \$100,000 EXEMPTION FOR BUILDINGS USED IN FARMING
Application must be completed and returned to the Assessor's Office by
November 1st

Instructions: Please complete the information in columns 1 – 5 on the attached sheet. Provide the information for each building and certify that each building is used exclusively for farming by indicating yes under column (5) for each line on the attached work sheet. Under column (3), please list the current use (ie. cold storage, sales, etc.) of each building. A separate application must be completed if multiple parcel locations.

Property Owner: _____

Phone: _____

Mailing Address: _____

Email Address: _____

Property Location: _____

Map/Block/Lot: _____

Are the buildings included on the attached list used exclusively for farming? Yes ___ No ___

Did you derive at least \$15,000 in **gross sales or gross expenses** from your farming operation during the most recently completed taxable year? Yes ___ No ___

Please attach a copy of your Income and Expense statement from your most recent Federal Income Tax Return. (Schedule F for unincorporated farm business, Form 1120 or 1120S for corporations, or Form 1065 for partnerships)

I do hereby declare under penalty of false statement that the information contained within this application is true according to the best of my knowledge and belief.

Owner(s) Signature: _____

Dated _____

State of Connecticut, County of _____, Town of _____

On this the _____ day of _____, 20____, before me, _____, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person(s) whose name(s) (is or are) subscribed to the within instrument and acknowledged that (he, she or they) executed the same for the purposes therein contained.

In witness whereof I hereunto set my hand.

Date Commission Expires: _____

(Signature of Notary Public)

(Printed Name of Notary)

Property Owner Name: _____

Farmer's Name (if other than landowner): _____

Property Location: __00111 PHELPS RD
(SEPARATE SHEETS FOR MULTIPLE PARCEL LOCATIONS)

Map/Block/Lot: __054 20 051 -B1

Assessor's Unique ID Number (if known):

(1) BUILDING DESCRIPTION	(2) Approx.SQ FT OF BUILDING	(3) CURRENT USE	(4) EXEMPTION AMOUNT	(5) USED EXCLUSIVELY FOR FARMING
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO
				YES / NO

Assessor's Verification: Application approved: Yes _____ No _____

Exemption Amount: _____ Number of Buildings: _____

Reason for Rejection:
