

Town of Durham
Property Tax Exemption for Buildings Used in Farming
[Proposed]

Section 1. Pursuant to the provisions of C.G.S. § 12-91(c), as amended, any building used actually and exclusively in farming, as defined in C.G.S. § 1-1, upon proper application being made in accordance with this article, shall be exempt from property tax to the extent of an assessed value of \$100,000. Such exemption shall not apply to the residence of the farmer and shall be subject to the application and qualification process provided in Connecticut General Statutes Section 12-91(d).

Section 2. This exemption shall not apply to any buildings used for residential purposes on any farm. Should an accessory building be used as an outhouse, cabana, or any such purpose on a farm, the exemption would not apply.

Section 3. Annually, within thirty (30) days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided in Section 1 hereof, of this ordinance to the Assessor, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars (\$15,000.00) in gross sales from such farming operation, 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 for which such application is made, on forms prescribed by the commissioner of agriculture. Failure to file such application in said manner and form within the time limit prescribed 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 or Board of Assessment Appeals

Effective date.

Section 4. This ordinance shall apply to the Grand List of the Town of Durham October 1, 2021 and subsequent years.