



TOWN OF ELLINGTON

ASSESSOR'S OFFICE
P. O. BOX 199
ELLINGTON, CT 06029-0199
(860) 870-3109 FAX (860) 870-3197

HOW TO APPLY FOR A FARM BUILDING EXEMPTION

1. The owner of the property being used for farming must complete and annually file, on or before the first day of November prior to the billing date, a notarized Application for Exemption of a Certain Farm Building.
2. The owner of property or farmer [if leased] must complete and annually file, on or before the first day of November on which the Assessor's Office is open, a Personal Property Declaration AND a notarized M-28 Form [Exemption of Farm Machinery, Horses or Ponies]. 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 farmer must file the M-28 Form showing the financial requirements are met.

ADDITIONAL INFORMATION

- ✓ The exemption amount is up to \$100,000 of the assessed value of each approved farm building.
- ✓ The farm building[s] must be used actually and exclusively for farming activities or to provide housing for seasonal employees of such farmer.
- ✓ There is no limitation to the number of buildings that one can apply for an exemption on. Each building will be reviewed on its own merits. A physical inspection of the farm building in question may be required.
- ✓ If approved, the exemption is valid for only the current Grand List year. Recipients of this exemption will not be noticed to re-file.
- ✓ Both the M-28 Form and the Application for Exemption of a Certain Farm Building form must be notarized and filed annually. If the applicant's M-28 Form is not approved, then they will not be eligible for the farm building exemption.
- ✓ A copy of the applicants Income and Expense statement from the most recent Federal Income Tax Return (Schedule F for unincorporated farm business, Form 1120 or 1120S for corporations or Form 1065 for partnerships) may be required.
- ✓ The owner shall file the Application for Exemption of a Certain Farm Building form attesting to the identity of the lessee.
- ✓ A separate application must be completed for each parcel.

FAILURE TO FILE WITHIN THE PRESCRIBED TIME LIMIT SHALL BE CONSIDERED A WAIVER OF ONE'S RIGHT TO SUCH EXEMPTION.



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APPLICATION TO THE ASSESSOR FOR EXEMPTION OF CERTAIN FARM BUILDINGS

This application for exemption of certain farm buildings, as defined in Section 1-1q, up to the assessed value of \$100,000 per farm building within the provisions of Section 12-91 of the Connecticut General Statutes, must be filed ANNUALLY by November 1st with the assessor or board of assessors of the municipality in which the building is located. Failure to file this application with the Assessor within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Property Owner's Name(s):

Mailing Address:

Telephone Number:

Email:

Property Location:

Map, Block, Lot Number:

Farmer's Name [if leased]:

Are the buildings included on the attached list used exclusively for farming? YES___ NO___

Did you, or the farmer if leased, derive at least \$15,000 in gross sales or gross expenses from the farming operation during the most recently completed taxable year? YES___ NO___

I DO HEREBY declare in accordance with section 12-91 of the CT General Statutes, under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

X

X

X

X

Owner Signature

Owner Name Printed

Date

Signed and affirmed to before me:

Notary Public

Date

