



Town of Suffield

Ordinance Establishing a Tax Exemption for Farm Buildings

STATEMENT OF PURPOSE: Recognizing the importance of farms to the character of Suffield the Town hereby enacts the following ordinance:

- Tax Exemption for Farm Buildings:** Pursuant to the authority granted by Connecticut General Statutes §12-91(c), the Assessor shall grant a reduction in the property tax assessment for any building used actually and exclusively in farming, as defined in §1-1 of the Connecticut General Statutes, or for any building used to provide housing for seasonal employees of such farm. Such exemption shall be in an amount not to exceed one hundred ~~fifty~~ thousand dollars (~~\$150~~100,000.00) of assessed value of each eligible building.
- Residences Excluded Properties:** The exemption shall apply only to buildings used actually and exclusively for farming operations and shall not apply to any residence except for a building used exclusively as a residence for seasonal farm employees. This exemption shall not apply to any farm building that receives an additional form of abatement, such as a building abated as part of a dairy farm.
- Application:** Upon passage, a farm owner shall make written application on forms as adopted by the Assessor identifying each building for which this exemption is claimed on or before May 1, 2024. In each year thereafter, On-on or before the first day of November or the extended filing date granted by the Assessor pursuant to §12-42 of the Connecticut General Statutes, a farm owner shall make written application on forms as adopted by the Assessor identifying each building for which this exemption is claimed. The All applications 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.

4. **Leased Property:** In the event the farm is owned by one person or entity and leased to another person or entity who conducts farming operations, then the application must provide a notarized affidavit from the Lessee certifying that the Lessee, 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. The owner shall file an affidavit attesting to the identity of the lessee.
5. **Failure to file:** Failure to file the application on or before the first day of November, or the extended filing date granted by the Assessor pursuant to §12-42 of the Connecticut General Statutes, shall be considered a waiver of the right to such exemption for the assessment year.
6. **Appeal:** 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 Connecticut General Statutes for taxpayers claiming to be aggrieved.
7. **Effective Date:** Said ordinance shall become effective fifteen (15) days from publication thereof.