



TOWN OF ELLINGTON

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

APPLICATION TO THE ASSESSOR FOR ABATEMENT OF CERTAIN FARMS

This application for tax abatement for certain farms, pursuant to Sections 7-148 and 12-81m of the Connecticut General Statutes and approved by Town of Ellington, must be filed annually with the Assessor's Office by October 1st. 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:	
Building Description/Size:	Building Purpose/ Exclusive Use	Current Assessment

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 under penalty of false statement, that the statements herein made by me are true according to the best of my knowledge and belief, and that I have read a copy of the Ellington Town Ordinance: PROPERTY TAX ABATEMENT FOR FARMS.

Owner(s) Signature: X	Owner(s) Name Printed:	Date:
X		

Signed and affirmed to before me:	Notary Public Signature: X	My Commission Expires:	Date:
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ASSESSOR'S OFFICE USE ONLY

_____ This application is approved.
_____ This application is denied for the following reason (s). _____

Assessor's Signature: X	Date:
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Chapter 160 Article XII.

Property Tax Abatement for Farms (**Abridged**)

[Adopted 9/9/2024 by Special Town Meeting]

160-31 Eligible Farms.

The following farms may be eligible for property tax abatement: dairy farms, fruit orchards, vegetable farms, nursery farms, vineyards for growing of grapes for wine, tobacco farms, or any farm which employs nontraditional farming methods, including, but not limited to, hydroponics.

160-32 Property Tax Abatement Application.

The Town Assessor may abate fifty percent (50%) of the property tax for buildings only for eligible farms after review of an abatement application in accordance with the following.

- a. A request for a farm abatement must be made by application to the Town Assessor by the record owner of the property.
- b. Application must be submitted no later than October 1, for the upcoming grand list year. An applicant must provide the Town Assessor with evidence to support the status of the property as an eligible farm and a notarized affidavit certifying that the applicant derived at least fifteen thousand dollars in gross sales or incurred at least fifteen thousand dollars in expenses from the eligible farm with respect to the most recently completed tax year. An eligible farm shall own a minimum of twenty (20) cumulative acres of farmland and be doing business as an eligible farm, otherwise such abatement application shall be denied.
- c. In determining whether a property is an eligible farm, the Town Assessor shall take into account, among other factors: the acreage of properties, the number and types of livestock, vegetable production, fruit trees, nursery crops, the quantity of milk sold by the facility, the gross income of the farm derived from dairy, fruit, vegetable, nursery, vineyards for growing of grapes for wine, tobacco, or from other types of eligible farm related activities; and, in the case of a dairy farm, evidence of Dairy Farm or Milk Producing Permit or Dairy Plant or Milk Dealer Permit, as provided by Connecticut General Statutes Section 22-173.
- f. An abatement shall be effective (1) for one year; (2) until such time as the eligible farm is sold or farming operations cease; or (3) until determined by the Town Assessor that the abatement beneficiary has failed to show that they derived at least fifteen thousand dollars in gross sales or incurred at least fifteen thousand dollars in expenses related to the eligible farm with respect to the most recently completed tax year, whichever shall occur first.

160-34 Recapture.

Upon sale of the property or cessation of eligible farming operations, the property owner must pay to the Town a percentage of the original amount of the taxes abated, pursuant to the following schedule:

If an eligible farm is sold or farming operations cease for a property that received abatement prior to ten (10) years from the initial abatement, the abatement beneficiary shall pay the Town a percentage of the original amount of taxes abated pursuant to the following schedule.

Between 1 day and 365 days	100%	Between 6 years 1 day and 7 years	40%
Between 1 year 1 day and 2 years	90%	Between 7 years 1 day and 8 years	30%
Between 2 years 1 day and 3 years	80%	Between 8 years 1 day and 9 years	20%
Between 3 years 1 day and 4 years	70%	Between 9 years 1 day and 10 years	10%
Between 4 years 1 day and 5 years	60%	More than 10 years	0%
Between 5 years 1 day and 6 years	50%		