

**AGREEMENT REGARDING REAL PROPERTY TAX ABATEMENT**  
**ROARING BROOK FARM, LLC AND ABORN LAND, LLC**

THIS AGREEMENT, is by and between the **TOWN OF ELLINGTON**, a municipal corporation having its corporate limits located within the County of Tolland and State of Connecticut (the “Town”), and **ROARING BROOK FARM, LLC**, a Connecticut limited liability company having its principal place of business at 18 Meadow Brook Road, Ellington, CT 06029 (“Roaring Brook”), and **ABORN LAND, LLC**, a Connecticut limited liability company having its principal place of business at 16 Meadow Brook Road, Ellington, CT 06029 (“Aborn”) (Roaring Brook and Aborn are hereinafter collectively referred to as the “Farm” and the Town and the Farm are sometimes referred to collectively as the “Parties” and each individually as a “Party.”)

WHEREAS, the Ellington Economic Development Commission (“EDC”) and the Board of Selectmen have approved a policy of tax incentives for certain targeted growth and development in Ellington (the “Abatement Policy”); and

WHEREAS, Aborn owns a certain piece or parcel of land known as 18 Meadow Brook Road, also known as Assessor’s Parcel 091-001-0000 (the “Property”) that is to be improved by the construction of a new 13,225 square foot free stall barn and milk house and an 18,504 square foot waste manure storage facility, at a cost of not less than TWO MILLION FIVE HUNDRED NINETY THOUSAND NINE HUNDRED EIGHTY EIGHT AND 00/100 DOLLARS (\$2,590,988.00), (the “Improvements”); and

WHEREAS, the Town finds that the Farm is an “Eligible Farm” as defined in the Abatement Policy; and

WHEREAS, the Town, acting by and through its duly authorized Tax Assessor (the “Assessor”), will assess and value the Property including the Improvements on the Grand List of October 1, next after the issuance of a Certificate of Occupancy for the Improvements; and

WHEREAS, the Farm has agreed to actively operate the Improvements at the Property continuously for a period of not less than ten (10) years from the date it receives a Certificate of Occupancy (“C.O.”) for the Improvements; and

WHEREAS, the Town, in order to induce the Farm to build the Improvements in Ellington and add real and personal property to its tax base in Ellington and to actively operate the Improvements at the Property for not less than ten (10) years, is willing to provide tax relief to the Farm pursuant to Chapter 203 of the Connecticut General Statutes and the Abatement Policy.

NOW, THEREFORE, in consideration of the mutual covenants, agreements, representations and warranties herein contained, the Parties agree as follows:

1. As of the date of this Agreement, the Farm has commenced construction of the Improvements upon the Property and agrees to diligently pursue them to completion in

accordance with the site plans and construction cost estimates provided to the EDC and as approved by Ellington Planning and Zoning Commission, demonstrating an estimated cost to construct the Improvements in excess of TWO MILLION FIVE HUNDRED NINETY THOUSAND NINE HUNDRED EIGHTY EIGHT AND 00/100 DOLLARS (\$2,590,988.00), and to add additional equipment, personal property and/or vehicles in connection with the use of the Improvements.

2. The Farm will continue to actively operate the Improvements in Ellington at the Property for a period of not less than ten (10) years from the date it receives a C.O. for the Improvements. The Farm agrees to provide satisfactory evidence that it is in compliance with this Agreement to the EDC by March 31<sup>st</sup> of each year.

3. The Farm shall maintain all other tax obligations owed by it to the Town current and in good standing during the term of the Agreement.

4. The Farm shall provide to the Assessor evidence of payment as to the actual cost of the Improvements via an affidavit of an appropriate member or officer, together with receipts or other evidence of payment, which the Assessor deems satisfactory in his/her sole discretion, in order to certify that the terms of this Agreement have been met. Such evidence shall be provided as soon as the costs can be reasonably determined but not later than ninety (90) days following issuance of the C.O. The costs must be directly attributable to the Improvements. In the event the costs of the Improvements do not meet or exceed TWO MILLION FIVE HUNDRED NINETY THOUSAND NINE HUNDRED EIGHTY EIGHT AND 00/100 DOLLARS (\$2,590,988.00), as determined by the Assessor in his/her sole discretion, then this Agreement shall subject to review and re-approval by the EDC and the Board of Selectmen in accordance with the Abatement Policy in effect at that time.

6. The parties acknowledge that the Assessor has assessed the partial completion of the Improvements as of October 1, 2025, and will reassess the Improvements as of each October 1 thereafter through and including the completion of the Improvements (as evidenced by the issuance of a C.O.) . Thereafter, the Improvements will be assessed at the next general municipal revaluation(s) in the Town of Ellington.

7. By authority of the Special Town Meeting held on approving the recommendations of the EDC and the Board of Selectmen, the Assessor is directed to reduce by FIFTY PERCENT (50%) any increase in the assessment of the Property attributable to the Improvements (as partially complete or fully complete, as the case may be) on the Grand List as of October 1, 2025 and for the six (6) following Grand Lists thereafter, for a total period of seven (7) years.

8. The Parties acknowledge and agree that the aforementioned reduction/abatement shall only apply to the increase in assessment attributable to the Improvements and shall not be applicable to any assessment of other real estate, equipment, personal property and/or vehicles owned or used by the Farm.

9.a. In the event the Farm defaults in any of its obligations contained herein and fails to cure such default within six (6) months following the postmark date of written notice from the Town to it of the default, all subsequent tax abatements pursuant to this Agreement shall terminate and the Farm shall reimburse the Town on a pro rata basis, as hereafter defined, for all tax relief provided to the Farm hereunder.

b. Said pro rata basis shall mean that if the default occurs during the first year immediately following the abatement of taxes hereunder, then the reimbursement shall be in the full amount of the tax benefit received hereunder; during the second year, the reimbursement shall be 90% of the tax benefit received hereunder to date; during the third year, the reimbursement shall be 80% of the tax benefit received hereunder to date; during the fourth year, the reimbursement shall be 70% of the tax benefit received hereunder to date; during the fifth year, the reimbursement shall be 60% of the tax benefit received hereunder to date; during the sixth year, the reimbursement shall be 50% of the tax benefit received hereunder to date; during the seventh year, the reimbursement shall be 40% of the tax benefit received hereunder to date; during the eighth year, the reimbursement shall be 30% of the tax benefit received hereunder to date; during the ninth year, the reimbursement shall be 20% of the tax benefit received hereunder to date; and during the tenth year, the reimbursement shall be 10% of the tax benefit received hereunder to date.

c. In the event the default is due to a sale or transfer of the Property, reimbursement to the Town shall be due on or before the recording of the deed transferring title to the Property. In the event the default is due to any other breach of the Farm's obligations hereunder, including but not limited to the failure of the Farm to operate the Improvements for the term required herein, reimbursement to the Town shall be due within sixty (60) days of demand.

10. In the event that the Town is required to resort to legal action to collect on the reimbursement of any such tax relief granted to the Farm hereunder, then, in addition to the amount due from the Farm, there shall be added interest at the rate of eighteen percent (18%) per annum accruing from six (6) months following said postmark date of said notice of default and there shall further be added all costs of collection, including reasonable attorney's fees. The Town will also be under no obligation to grant further tax relief.

11. All notices are to be sent to the Farm by the Town via certified mail return receipt requested (the refusal of the Farm to accept such delivery shall constitute delivery) addressed to the Farm at the addresses listed herein. If the Farm desires to change the mailing address, it must give such change to the Assessor in writing.

12. No amendment, modification, termination or waiver of any provision of this Agreement shall be effective unless it shall be set forth in a writing duly executed by the Parties, and then only to the extent specifically set forth therein.

13. This Agreement and any amendment hereof may be executed in any number of counterparts and by each Party on a separate counterpart, each of which, when so executed and delivered, shall be deemed to be an original and all of which taken together shall constitute one and the same instrument. In producing this Agreement, it shall not be necessary to produce or

account for more than one such counterpart signed by the Party against whom enforcement is sought.

14. This Agreement embodies the entire agreement and understanding among the Parties with respect to the subject matter hereof and supersedes all prior agreements and understandings between the Parties relating to the subject matter hereof and thereof. If there is a conflict between the terms, conditions, representations, warranties and covenants contained in this Agreement and any other documents, then the provisions in this Agreement shall control.

15. This Agreement shall be effective as of the date it has been signed by all Parties hereto.

APPROVED, by the Board of Selectmen on January 12, 2026, and by Special Town Meeting on \_\_\_\_\_, as required by Connecticut General Statutes Section 12-656.

TOWN OF ELLINGTON

ROARING BROOK FARM, LLC

By \_\_\_\_\_

Laurie E. Burstein  
Its First Selectman  
Duly Authorized

By \_\_\_\_\_

Seth E. Aborn  
Its Manager  
Duly Authorized

Date: \_\_\_\_\_

Date: \_\_\_\_\_

ABORN LAND, LLC

By \_\_\_\_\_

Dianne R. Aborn  
Its Manager  
Duly Authorized

Date: \_\_\_\_\_