



ASSESSOR'S OFFICE
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HOW TO APPLY FOR A FARM BUILDING EXEMPTION

1. An applicant farmer must complete and annually file, on or before the first day of November on which the Assessor's Office is open, a notarized Application for Exemption of a Certain Farm Building.
 2. An applicant farmer 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.
 3. An applicant farmer must complete and annually file, on or before the first day of November on which the Assessor's Office is open, a notarized M-28 Form. NOTE: Only farmers with at least \$15,000 in gross sales or \$15,000 in expenses related to such farming operation are eligible to file the M-28 Form.
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ADDITIONAL INFORMATION

The exemption amount is up to \$100,000 of the assessed value of each approved farm building.

The farm building 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 may be eligible for an exemption. 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. Existing farmers will be notified of the need to refile when the form is mailed annually with the Personal Property Declaration by October 1. New applicants are responsible for requesting the form or downloading the application from the Assessor Documents section of the town's website, <https://ashfordtownhall.org/>.

YOU MUST attach a copy of the Income and Expense statement from your most recent Federal Income Tax Return related to the farm operations (e.g., Schedule C for sole proprietor, Schedule F for unincorporated farm business, Form 1120 or 1120S for corporations, or Form 1065 for partnerships).

If the farm is owned by one person or entity and leased to another who actually farms, then both the lessee and the owner are required to file the M-28. It is the lessee's income or expenses that must meet the minimums and applicable IRS forms may be required.

All owners and lessees must complete and sign an application.

Failure to file a completed and notarized application and required documentation as noted above, within the prescribed time limit, shall be considered a waiver of one's right to such exemption for that assessment year.