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### FARM BUILDING EXEMPTION PROGRAM

CT General Statute Section 12-91(c) is a local option program permitting the exemption from property tax of certain farm buildings. The exemption only applies to the first 100,000 of the assessed value for each approved farm building. An approved farm building is used actually and exclusively for farming activities or to provide housing for seasonal employees of such farmer. A copy of Ashford's Ordinance is on the back of this paper.

An applicant farmer must complete and annually file, on or before the first day of November, a notarized M-28 - Application to the Assessor for Certain Farm Buildings. This must be filed with the Personal Property Declaration and the M-28 MHP - Application to the Assessor for Farm Machinery, Horses or Ponies. 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.

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 annually 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.

## **Town of Ashford Ordinance**

**“An Ordinance Providing a Property Tax Exemption for Farm Buildings”**

Approved 6/17/2013. Effective for 10/1/2013 Grand List.

### **Section 1. Title.**

This Ordinance shall be known and may be cited as “An Ordinance Providing a Property Tax Exemption for Farm Buildings.”

### **Section 2. Legislative Authority.**

This Ordinance is enacted pursuant to the provisions of Section 12-91(c) of the Connecticut General Statutes, as it may be amended from time-to-time.

### **Section 3. Findings and Purpose.**

The Selectmen and Town Meeting of the Town of Ashford finds that the preservation of farming and farmland is vitally important to retaining Ashford’s rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to *Connecticut General Statutes* § 12-91(c), as amended, the Town of Ashford seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing a tax exemption for certain farm buildings.

### **Section 4. Applicability and Benefits.**

- (a) Except for any farm property whose owner is currently benefitting from any tax abatement pursuant to the Town of Ashford ordinance permitting tax abatements for dairy farms, fruit orchards including vineyards and any additions approved by the legislative body, any building used actually and exclusively in farming, as “farming” is defined in Section 1-1 of the Connecticut General Statutes, except for any building used to provide housing for seasonal employees of such farmer, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of one hundred thousand dollars.
- (b) This exemption shall not apply to any residence of any farmer.
- (c) Annually, within thirty days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption provided in subsection (a) of this section, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars in gross sales from such farming operation or incurred at least fifteen thousand dollars 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 for which such application is made, on forms prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the Assessor shall have the rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of the Assessor.