

AN ORDINANCE
PROVIDING FOR TAX EXEMPTION
FOR FARM BUILDINGS
IN THE TOWN OF LEDYARD

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2021 APR 19 AM 9:00
TOWN CLERK

Be it ordained by the Ledyard Town Council there is hereby established "An Ordinance Providing For Property Tax Exemption For Farm Buildings in the Town of Ledyard".

Section 1. Authority

Pursuant to Connecticut General Statutes §12-91c, as amended, the Town of Ledyard establishes a tax exemption for farm buildings.

Section 2. Purpose

The Town of Ledyard finds that the preservation of farming and farmland is vitally important to retaining Ledyard's rural character and quality of life, and works towards the goals contained in the Ledyard Plan of Conservation and Development, as well as promoting economic and environmental sustainability.

The purpose of "An Ordinance Providing For Property Tax Exemption For Farm Buildings in the Town of Ledyard" is to help support, protect, and preserve Ledyard farms by providing a tax exemption for certain farm buildings.

Section 3. Applicability and Benefits

3.1 Farm building exemption under Connecticut General Statutes § 12-91(c).

This Ordinance is applicable to any building used actually and exclusively in farming, as "farming" is defined in Section 1-1 of the Connecticut General Statutes.

This property tax exemption is limited to One Hundred Thousand dollars (\$100,000) of assessed value per eligible building.

3.2 Qualification

Such exemption shall be subject to the proper application being made and the qualification process provided in Subsection 3.3 of this Ordinance.

Such exemption shall not apply to any residence of such individual farmer, group of farmers, partnership or corporation.

Such exemption shall not apply to any building used to provide housing for seasonal employees of such individual farmer, group of farmers, partnership or corporation.

3.3 Annual Application

Annually, on or before the first day of November or the extended filing date granted by the assessor pursuant to Section 12-42 of the Connecticut General Statutes, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption(s) provided in subsections (3.1) 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 (\$15,000) in

gross sales from such farming operation, or incurred at least fifteen thousand dollars (\$15,000) 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 to be prescribed by the Commissioner of Agriculture.

Failure to file such application in said manner and form on or before the first day of November (or such extended filing date) 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 same 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 or Board of Assessment Appeals.

3.4 Maximum Exemption

The maximum amount of the exemption is subject to change upon the approval of Town Council, which may base such changes on recommendations from the Office of the Mayor.

Section 4. Severability.

If any section, or part of a section, of this Ordinance shall be held by a court of competent jurisdiction to be invalid, such holding shall not be deemed to invalidate the remaining provisions hereof.

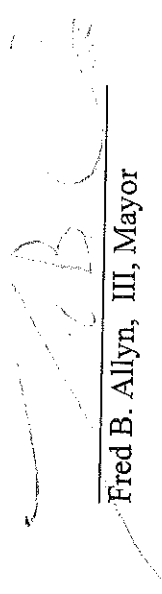
Section 5 Effective Date

This Ordinance shall take effect on the twenty-first (21st) day after publication in accordance with Chapter III, Section 5 of the Charter of the Town of Ledyard.

Adopted by the Ledyard Town Council on: April 14, 2021

Approved / Disapproved on: 4/14/2021


William D. Saums, Chairman Pro tem


Fred B. Allyn, III, Mayor

Published on: 4/20/2021

Effective Date: 5/11/2021


Patricia A. Riley, Town Clerk

History: Based on the Town's desire to preserve and support farming and farmland in the community, "*Ordinance Providing For Property Tax Exemption For Farm Buildings in the Town of Ledyard*" was drafted and adopted in accordance with Connecticut General Statutes §12-91c, as amended.