



# Town of Manchester

JAY MORAN, MAYOR  
SARAH JONES, DEPUTY MAYOR  
TIM BERGIN, SECRETARY

41 Center Street, P.O. Box 191  
Manchester, Connecticut 06045-0191  
www.manchesterct.gov

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## TOWN OF MANCHESTER, APPLICATION FOR TAX EXEMPTION FOR BUILDINGS USED IN FARMING

This application must be completed and filed with the Office of Assessment & Collection between September 1<sup>st</sup> through November 1<sup>st</sup> annually in accordance with Section 12-91 of Connecticut General Statutes and in accordance with § 285-5.2 of the Town of Manchester Code of Ordinances:

Property Owner: \_\_\_\_\_ Grand List Year: \_\_\_\_\_

Property Owner's Mailing Address: \_\_\_\_\_

Property Owner's Phone #: \_\_\_\_\_ Property Owner's Email Address: \_\_\_\_\_

Please complete Columns A and B in the table below identify and describe each building and provide a sketch or GIS map of the parcel. Please leave Column C blank. Use additional forms if necessary.

(A) Property Location (Address)	(B) Building Description/Use	(C) Exemption Granted

Are each of the buildings listed above used exclusively for farming? Yes \_\_\_\_\_ No \_\_\_\_\_

Did you derive at least \$15,000 in gross sales or gross expenses from your farming operations during the most recently completed year? Yes \_\_\_\_\_ No \_\_\_\_\_

Please provide a copy of your Income and Expense Statement from your most recent Federal Income Tax Return (Schedule F for an unincorporated business, Form 1120 or 1120S for a corporation or Form 1065 for a partnership).

I hereby declare under penalty of perjury that the information contained on this application is true according to the best of my knowledge, belief, and understanding.

Owner's signature(S) \_\_\_\_\_ Date \_\_\_\_\_

Application approved: \_\_\_\_\_ Assessor's Signature \_\_\_\_\_ Date: \_\_\_\_\_

## ORDINANCE

**BE IT ORDAINED** by the Board of Directors of the Town of Manchester that Chapter 285 of the Town of Manchester Code of Ordinances, Taxation, is hereby amended by adding the following new Section to Chapter 285:

**§285-5.2. Property tax exemption for buildings used in farming.**

- A. Pursuant to the authority granted under Connecticut General Statutes §12-91(c), any building used actually and exclusively in farming, as defined in Connecticut General Statutes §1-1(q), or for any building used to provide housing for seasonal employees of such farmer, upon proper written application being made as provided in Connecticut General Statutes §12-91(d), shall be entitled to a property tax exemption from the assessed value, provided that the amount of the exemption may not exceed one hundred thousand dollars (\$100,000.00) for each eligible building.
- B. This exemption shall not apply to the residence of any farmer.
- C. A written application for such exemption shall be filed with the assessor annually on or before November 1, or the extended filing date granted by the assessor pursuant to Connecticut General Statutes §12-42. The application must comply with the requirements of Connecticut General Statutes §12-91(d), including a notarized affidavit certifying that the farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars (\$15,000.00) in gross sales from such farming operation, or incurred at least fifteen thousand dollars (\$15,000.00) 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.
- D. Failure to file the required application in the manner and form described herein and within the time limit prescribed herein shall be considered a waiver of the right to such exemptions for the assessment year.