

The Board of Selectmen held a public hearing on March 1, 2011 at Bolton Town Hall with First Selectman Robert Morra presiding. Also in attendance were: Selectmen Leslie Shea, Robert Neil, Robert Lessard and Ray Walker; resident Gwen Marrion and several Bolton farmers; and Administrative Officer Joyce Stille.

Mr. Morra called the public hearing to order at 7:00 P.M. The hearing was held to hear public comment on the proposed Ordinance: Property Tax Exemption for Buildings Used in Farming.

Tax Exemption: PROPERTY TAX EXEMPTION FOR BUILDINGS USED IN FARMING

Section 1. Pursuant to the authority granted under C.G.S. § 12-91(c), as amended, any building used actually and exclusively in farming, as defined in C.G.S. § 1-1, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of not more than one hundred thousand dollars (\$100,000.00).

Section 2. This exemption shall not apply to any buildings used for residential purposes on any farm. Should an accessory building be used as an outhouse, cabana, or any such purpose on a farm, the exemption would not apply.

Section 3. Annually, within thirty (30) days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided in Section 1 of this ordinance to the assessor, 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 (\$15,000.00) 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. 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.

Section 4. This ordinance shall apply to the Grand List of the Town of Bolton October 1, 2011 and subsequent years.

A copy of the notice and ordinance were available.

The following questions were addressed:

Does the exemption have to be reapplied for annually? Yes because property use can change on an annual basis.

What is the effective date? The ordinance shall apply to the grand list of the town dated October 1, 2011 and subsequent years. This will impact the taxes in 2012.

For a five bay garage that is used to store one car in addition to the farm equipment, would this exclude the entire building? No, if a garage has more than one bay it can be prorated.

What is the deadline to submit the application for the tax exemption? November 1st, 30 days after the assessment date.

Will the property be inspected every year? The Assessor has the discretion to determine if the property will need to be inspected each year.

Will you be required to show your income tax paperwork? Proof of expenditures (profit and loss) from the most recently completed taxable year will be required.

Do all farmers currently receive the tax exempt letters? No, that was strictly set up for dairy farmers.

Is the \$100,000 of the assessed or market value? It is the assessed value of each building.

Mr. Morra closed the hearing at 7:16 P.M.

Respectfully submitted,

Heidi Bolduk
Board Clerk

PLEASE SEE THE MINUTES OF SUBSEQUENT MEETINGS FOR THE APPROVAL OF THESE MINUTES AND ANY CORRECTIONS HERETO.