

**EXEMPTION APPLICATION FOR THE ASSESSOR  
FOR  
FARM MACHINERY, HORSES OR PONIES**



Prescribed by the  
State of Connecticut  
Commissioner of the Department of Agriculture

This application for exemption on all farm machinery, except motor vehicles as defined in Section 14-1, to the value of \$100,000, ponies or horses which are actually and exclusively used in farming, within the provisions of Section 12-91 of the General Statutes as amended must be filed ANNUALLY by October 31st with the assessor or board of assessors of the municipality in which the property is located. Failure to file this application within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

NAME: <i>(Name of Owner(s) or Trustee(s))</i>		TOWN OF:	
MAILING ADDRESS: <i>(Number and Street or P. O. Box)</i>	<i>(Town/City)</i>	<i>(State)</i>	<i>(Zip Code)</i>

ATTACH ADDITIONAL SHEETS IF NECESSARY.

Town(s) in which farm machinery, horses or ponies are located:

General description and location of the farm:

DESCRIPTION OF THE PERSONAL PROPERTY:  
Number and description of horses or ponies:

Description of farm machinery:

Have you filed, or do you intend to file, any application for exemption as provided under the above statute, in this or any other town or city, as trustee, as an individual farmer, or as a member of a group of farmers, partnership or family corporation, other than under the ownership contained in this application? YES  NO

Do you derive at least \$15,000 in gross sales, or did you incur at least \$15,000 in expenses related to such farming operation during the previous calendar year? YES  NO

Are the above horses and ponies, and/or farm machinery kept within the State of Connecticut? YES  NO

If yes, list town(s): \_\_\_\_\_

I DO HEREBY declare in accordance with Section 12-91 of the Connecticut General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

DATE:	SIGNED: <i>(Owner(s) or Trustee(s))</i> <b>x</b>		
Subscribed by Sworn to before me:	DATE:	SIGNED: <i>(Notary Public)</i> <b>x</b>	
		<i>My Commission expires:</i>	
DATE:	SIGNED: <i>(Assessor(s))</i> <b>x</b>		

**SEC. 1-1. WORDS AND PHRASES.** (q) Except as otherwise specifically defined, the words "agriculture" and "farming" shall include cultivation of the soil, dairying, forestry, raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, including horses, bees, poultry, fur-bearing animals and wildlife, and the raising or harvesting of oysters, clams, mussels, other molluscan shellfish or fish; the operation, management, conservation, improvement or maintenance of a farm and its buildings, tools and equipment, or salvaging timber or cleared land of brush or other debris left by a storm, as an incident to such farming operation; the production or harvesting of maple syrup or maple sugar, or any agricultural commodity, including lumber, as an incident to ordinary farming operations or the harvesting of mushrooms, the hatching of poultry, or the construction, operation or maintenance of ditches, canals, reservoirs or waterways used exclusively for farming purposes; handling, planting, drying, packing, packaging, processing, freezing, grading, storing or delivering to storage or to market, or to a carrier for transportation to market, or for direct sales any agricultural or horticultural commodity as an incident to ordinary farming operations, or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market or for direct sales. The term "farm" includes farm buildings, and accessory buildings thereto, nurseries, orchards, ranges, greenhouses, hoopouses and other temporary structures or other structures used primarily for the raising and, as an incident to ordinary farming operations, the sale of agricultural or horticultural commodities. The term "aquaculture" means the farming of the waters of the state and tidal wetlands and the production of protein food, including fish, oysters, clams, mussels and other molluscan shellfish, on leased, franchised and public underwater farm lands. Nothing herein shall restrict the power of a local zoning authority under chapter 124.

**SEC. 12-91. EXEMPTION FOR FARM MACHINERY, HORSES OR PONIES.** (a) All farm machinery, except motor vehicles as defined in section 14-1, to the value of one hundred thousand dollars, any horse or pony which is actually and exclusively used in farming, as defined in section 1-1, when owned and kept in the state by, or when held in trust for, any farmer or group of farmers operating as a unit, a partnership or a corporation, a majority of the stock of which corporation is held by members of a family actively engaged in farm operations, shall be exempt from local property taxation; provided each such farmer, whether operating individually or as one of a group, partnership or corporation, shall qualify for such exemption in accordance with the standards set forth in subsection (b) of this section for the assessment year for which such exemption is sought. Only one such exemption shall be allowed to each such farmer, group of farmers, partnership or corporation. Subdivision (38) of section 12-81 shall not apply to any person, group, partnership or corporation receiving the exemption provided for in this subsection.

(b) Annually, within thirty days after the assessment date in each town, city or borough, each such individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided for in subsection (a) of this section to the assessor or board of assessors in the town in which such farm is located, 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 to be 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 assessors 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 assessors or board of tax review.