

## **Resolution to Establish Tax Exemption for Farm Buildings and Machinery**

Whereas, it has been determined that it is in the best interest of the Town of Somers for viable working farms to continue to be part of the town's landscape; and

Whereas, it has also been determined that many operating costs incurred by farmers in Connecticut are higher than most other parts of the country; and

Whereas, Section 12-91 of the Connecticut General Statutes provides that each municipality, by action of its legislative body, may provide an exemption from property tax for farm buildings; and

Whereas, this same state statute provides that each municipality, by action of its legislative body, may provide an exemption from property tax for farm machinery in addition to the exemption required in subsection (a) of that statute;

Now Therefore, Be It Resolved By The Town of Somers That:

That farmers operating in the Town of Somers who meet the definition of farming and apply for exemption, both as specified in subsection (d) of Connecticut General Statutes 12-91, shall be provided:

1. An exemption from property tax for farm machinery, in addition to the exemption provided in subsection (a) of that same statute, to the extent of an assessed value of one hundred thousand dollars and subject to limitations provided in subsections (a) and (d) of that statute
2. An exemption from property tax for any building, to the extent of an assessed value of one hundred thousand dollars, used actually and exclusively in farming, as defined in section 1-1 of the Connecticut General Statutes. Such exemption shall not apply to any residence of such farmer and shall be subject to the application and qualification process provided in subsection (d) of CGS 12-91
3. Such exemptions shall be available for properly qualified properties on the October 01, 2008 Grand List and thereafter.

Adopted by action of a Special Town Meeting duly noticed and held the sixth day of October, 2008.