

Woodstock

ORDINANCE REGARDING TAX ABATEMENTS FOR DAIRY FARMS

Adopted: June 29, 1992

Effective: July 23, 1992

AMENDMENT I: ORDINANCE REGARDING TAX ABATEMENTS FOR DAIRY FARMS & FRUIT ORCHARDS

Amended: May 3, 1999

Effective: June 4, 1999

WHEREAS, the Board of Selectmen of the Town of Woodstock (Board of Selectmen) believes that the preservation of farmland and open space is vitally important to retaining Woodstock's rural character and its high quality of life; and

WHEREAS, Connecticut General Statutes §12-^{81m}~~81m~~ allows towns to abate up to fifty percent of the property taxes on any dairy farm or fruit orchard, including a vineyard for the growing of grapes for wine, and to recapture abated taxes in certain circumstances in the event of a sale of the property; and

WHEREAS, the Board of Selectmen wishes to establish a mechanism whereby tax relief can be granted to dairy farms and fruit orchards, including vineyards for growing of grapes for wine, as provided by law;

NOW, THEREFORE, BE IT ORDAINED, that the Town of Woodstock ("Town") may abate property taxes on dairy farms or fruit orchards, including vineyards for growing of grapes for wine, and recapture taxes so abated in the event of sale, in accordance with the following procedures and requirements:

1. Any action by the Town concerning the abatement of property taxes for dairy farms or fruit orchards (for the purposes of this ordinance, the term "fruit orchard" shall include a vineyard for the growing of grapes for wine), or the recapture of any taxes so abated, is done pursuant to Connecticut General Statutes §12-81m, as such statute or any successor statute may be amended from time to time.
2. A request for an abatement must be made by application to the Board of Selectmen and to the Town's Board of Finance (the "Board of Finance") by the record owner of the property, or tenant with a signed, recorded lease of at least three years, which lease requires tenant to pay all taxes on the dairy farm or fruit orchard as part of the lease.
3. In order for an abatement to apply for the tax year beginning July 1, of any year, the application must be submitted by October 1 of the preceding year.

4. Abatement is only Available for “Dairy farms’ and “fruit orchards”. The applicant must provide the Board of Selectmen and the Board of Finance with evidence to support the status of the farm as a “dairy farm” or “fruit orchard”.

In determining whether a farm is a “dairy farm”, the Board of Selectmen and the Board of Finance shall take into account, among other factors: the acreage of the farm; the nature of the barns, other structures, and equipment on the farm; the number and types of livestock on the farm; the quantities of milk sold by the farm; the gross income of the farms derived from dairy-related activities; the gross income of the farm derived from other types of activities; and evidence of Dairy Farm or Milk Producing Permit or Dairy Plant or Milk Dealer Permit, as provided by Connecticut General Statutes §22-172 or §22-173.

In determining whether an orchard is a “fruit orchard”, the Board of Selectmen and the Board of Finance shall take into account, among other factors; the acreage of the orchard; the nature of the structures and equipment on the orchard; the gross income of the orchard derived from the sale of fruit (including grapes for wine); and the gross income of the orchard or the property of which the orchard is a part derived from other types of activities.

Residential dwellings and residential lots are excluded from this abatement ordinance.

5. Upon affirmative vote by both the Board of Selectmen and the Board of Finance, the Town may abate up to fifty percent (50%) of the property taxes for a dairy farm or “fruit orchard”.

6. Any abatement will continue in force for five years, or until such time as the property is sold, or until such time as the property ceases to be a “dairy farm” or “fruit orchard”, whichever comes first.

7. The property owner receiving the abatement must notify the Board of Selectmen and the Board of Finance in writing within thirty (30) days of the sale of the property or the cessation of operations as a “dairy farm” or “fruit orchard”.

8. Upon sale of the property, and subject to the provisions of section 9 herein, the property owner must pay to the Town a percentage of the original amount of the taxes abated, pursuant to the following schedule:

<u>Number of Years Sale Follows Abatement for Given Tax Year</u>	<u>Percentage of Original Amount of Taxes Abated which Must be Paid</u>
More than 10	0
Between 9 and 10	10%
Between 8 and 9	20%
Between 7 and 8	30%
Between 6 and 7	40%

Between 5 and 6	50%
Between 4 and 5	60%
Between 3 and 4	70%
Between 2 and 3	80%
Between 1 and 2	90%
Between 0 and 1	100%

9. Upon affirmative vote by the Board of Selectmen and the Board of Finance, the Town may waive any of the amounts which would otherwise be owed pursuant to Section 8 herein if the property continues to be a dairy farm or fruit orchard after the sale of the property or continues to be used as “farm land”, “forest land” or “open space”, as those terms are defined in Section §12-107b of the Connecticut General Statutes, after the sale of the property.

10. The Taxes owed to the Town pursuant to Sections 8 and 9 hereof shall be due and payable by the record property owner/granter to the Town Clerk of Woodstock at the time of recording of her/his deed or other instrument of conveyance. Such revenue received by the Town Clerk shall become part of the general revenue of the Town. No deed or other instrument of conveyance which is subject to the recapture of tax, as set forth in Section 8 hereof, shall be recorded by the Town Clerk unless the funds due under the recapture provisions of Section 8 hereof have been paid, or the obligation has been waived pursuant to section 9 hereof.

11. The tax assessor shall file, not later than 30 days after abatement is approved by the Board of Selectmen and the Board of Finance, with the Town Clerk, a certificate for any dairy farm or fruit orchard land that has been approved for a tax abatement, which certificate shall set forth the date of initial abatement and the obligation to pay the recapture funds as set forth in Section 8 hereof. Said certificate shall be recorded in the land records of the Town of Woodstock.

ORDINANCE DOUBLING EXEMPTIONS OF FARM MACHINERY FROM TAX

Adopted May 1, 2002
Effective May 19, 2002

Pursuant to the authority of General Statutes 12-91(b), the Town of Woodstock hereby provides an additional exemption from property tax for all farm machinery qualified for exemption under section (a) of said statute to the extent of an additional assessed value of one hundred thousand dollars, subject to the same limitations as the exemption provided under subsection (a) and further subject to the application and qualification process provided in subsection (c) of said statute, this ordinance to be effective with assessment years beginning October 1, 2001.