

Ryan Knapp, Chair
Judith DeStefano, Vice Chair
Neil Chaudhary
Dan Honan
Mary Ann Jacob
Chris Eide



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TOWN OF NEWTOWN

Minutes of the Legislative Ordinance Committee Meeting

The Ordinance Committee met on Wednesday February 1st, 2017 in Meeting Room 1 of the Municipal Center, 3 Primrose Lane, Newtown. Committee Chairman Ryan Knapp called the meeting to order at 7:05 pm.

Present: Mr. Chaudhary, Mr. Honan, Ms. DeStefano, Mr. Eide and Mr. Knapp.

Absent: Ms. Jacob

MINUTES:

Mr. Eide moved to approve the minutes of 12/21/2016, Mr. Honan seconded. 5-0 in favor

PUBLIC COMMENT:

None

New Business

Review and Recommendation regarding acquisition and disposition of real property ordinance.

Mr. Knapp opened discussion with a description of the charge, a review of current language and summary of what came about during the Charter Revision process. The current code book language only deals with chapter 456. Charter Revision member Robert Hall has offered to provide the Ordinance Committee with the suggestions he developed during the Charter process. The next step would be to ask in George Benson.

Ms. DeStefano volunteered to be the process owner on this ordinance. She will talk to George Benson about availability.

Old Business

Review and Recommendation regarding abatement for volunteer fire, ambulance and underwater rescue personnel.

Mr. Knapp opened summarizing that there has been no action on the two small outstanding questions and he will follow up. Otherwise the ordinance is essentially ready to go. Logistically we would like to bring multiple ordinances to the Legislative Council so we can notice and host public hearings at the same time so there is no rush on this.

Review and Recommendation regarding Pension Committee ordinance language.

Mr. Knapp began reading the draft Ms. Jacob sent (attached). The formulation of the Pension Committee has to match the charter and takes its guidance from the new policy. He felt there was a grey area that is still unclear about the dynamic between consultant and the committee. He questioned how this reconciles with code book chapter 33 as this is one board that serves two roles, the pension committee

and the OPEB committee. He suggested that perhaps that should be added to responsibilities. He speculated if the OPEB language was in the scope of the charge.

Mr. Chaudhary suggested we ask for clarification at the next LC meeting. He inquired about minority representation on this board, and noted one member must be from the Police as collectively bargained.

Ms. DeStefano asked questions to confirm it aligns with the Charter.

Mr. Edie noted some grammatical issues.

Mr. Knapp will relay these comments to Ms. Jacob as she is drafting this language.

Review and recommendation Code of Ethics Rules.

Mr. Knapp said he met with the Town Attorney and the Board of Ethics Chair to clarify the role of each group in this process. Per the Charter, the rules and procedures of the Board of Ethics lies with the Ethics Board and the Ordinance Committee respects their purview. He feels the role of the Ordinance Committee is to support the Board of Ethics should they want anything given the weight of Ordinance that would fill in some detail behind what is in the Charter as to what should be included but doing so without dictating their process as some items currently are in Ch 303 (definitions of standards, compelling future Boards of Ethics to establish a process to determine how information is released to the public, etc.) Mr. Eide asked if doing anything in code that compels the Board of Ethics to do anything would violate the Charter?

Mr. Knapp feels our committee is here to collaborate with and support the Board of Ethics. He noted that Ch 303 already expands on the Charter charge, and there are many instances where the Charter sets something in motion and the code book fills in the detail. In this case the Charter compels the Board of Ethics to write their own regulations and makes that their purview. The Code Book does not say how they have to administer their charge, but shapes the scope of the charge. If they want feel there is something important enough to be given the weight or ordinance we would welcome their recommendation, so he suggested keeping it open as a charge, but not acting unless we are requested to do so by the Board of Ethics. He will convey to the Board of Ethics that we are available to support them if they would like to see anything changed in Ch 303.

**Mr. Chaudhary moved to postpone discussion until we see fit. Ms DeStefano seconded.
Motion Passes 5-0.**

Review and recommendation regarding Ad-hoc committee for Policy and Planning for Roads and the roads ordinance language.

Mr. Knapp began by reading the Road Committee recommendations. He has spoken with CCM and has sample ordinances on the way. Many Towns address some of these issues with special exceptions and CCM has examples.

Mr. Chaudhary spoke to procedures compelling processes being established and noted the current language is prohibitive as written.

Mr. Knapp noted that we can't fix everything with ordinance. Private ownership, right of way, land transfer and eminent domain can get quite messy.

Mr. Eide raised the issue of non-town owned roads the public travels on vs private communities, which is unclear in the recommendations.

Ms. DeStefano said there are people who will not want road improvements and has personal experience with road improvements increasing traffic.

Mr. Honan recently traveled on some challenging roads to a home in Sandy Hook and the owner said the town does maintain them as current practice.

Mr. Knapp noted that CCM told him many towns deal with these roads on a case by case basis.

Mr. Chaudhary likes the idea of a list, and feels we should get input from residents, beginning with notification.

Mr. Knapp said the next step is to review the CCM information, the committee should speak with George Benson and the Town Attorney. We should also identify what in the current code conflicts with current practice.

Ms. DeStefano will add this to the other item she was going to reach out to George Benson about.

Review and recommendation regarding Public Act 14-33.

Mr. Knapp shared information obtained from CCM. There is a lot of information and a lot of options. It seems to deal with working farms and not hobby farms or regular residences with outbuildings, but we should seek clarification. If that is the case this could be much more manageable. There are many instances where the town wants to maintain its rural character and with good reason. This maybe a small investment to that end that goes a long way. The likely next step would be to ask Bob Tait to look at the impact of implementing all, some or none of these programs.

Mr. Chaudhary would like to see the impact of these programs.

Ms. DeStefano spoke to another example of Newtown looking to spend a large sum of money to protect farms via Open Space.

Mr. Eide noted it reads an exemption up to a given amount.\

Mr. Knapp noted the exemption is for limited items, presumably they could not add an outbuilding and get the balance up to the limit off their home.

Mr. Honan has been asked about this by farmers in town, there is an interest.

Mr. Chaudhary noted working farms are taxed at a lower rate.

Ms. DeStefano has a horse barn which is not used for horses, only chickens, but it adds to the character of the town.

Mr. Eide believes the public act has a requirement that is be an operational farm. He asked if the 100,000 is cumulative or per item?

Mr. Chaudhary noted operational farms is a much smaller list than properties with outbuildings. We can control how the ordinance is written.

Mr. Knapp noted the value farms add to our community and property values, and this may end up a relatively small investment. He will contact Finance Director Bob Tait.

Review and Recommendation regarding Senior Tax Abatement.

Mr. Knapp said after requesting the Board of Finance look into this issue a while ago, the BOF has recommended no changes to the current policy and indicated they would like to look into this further. The scope of the request was limited to changes the Council can make by resolution in the current ordinance because of time constraints. They did not move to make changes to income levels or brackets and had varying opinions on the asset test level. He talked to the Town Attorney and handed out an interpretation and his understanding is that substantive changes need to be initiated by way of a recommendation from the BOF, while changes by resolution as outlined in the ordinance should be fine.

Mr. Chaudhary asked if we actually have a recommendation.

Mr. Knapp said that while Mr. Gaston's motion was worded like an action rather than a recommendation, it was a motion in response to a request for a recommendation and they BOF is an advisory board. He believes we can move forward with this as a recommendation.

Ms. DeStefano asked if the committee has to follow the recommendation. She sees the asset test as contentious and she sees it as too high.

Mr. Eide was surprised there was less detail required in the asset test.

Mr. Chaudhary said he was satisfied with the affidavit and that there is a three pronged approach which balance how the program is applied.

Mr. Knapp brought up the administrative challenges expressed by the former tax collector about getting too involved and also has concerns about it becoming a deterrent.

Ms. DeStefano feels there is a perception issue with the asset test. She feels this program should help the neediest people in town, but she has not made a motion because she feels it is the 11th hour and that could be disruptive to people planning on this assistance.

Mr. Chaudhary noted that the people who came to us were asking for more help and that it would be awkward to, after all of that, lower the levels in the program.

Mr. Knapp often hears it is a perception issue, but that was not reflected in the public comment we heard or from the folks administering the program. The asset test was implemented to curb a few cases of possible abuse of the program and we were told it was successful.

Mr. Knapp noted that we have been talking about this for four years now and are never going to make everyone happy. We had a very similar program for years without much issue, but every time this gets raised it becomes a divisive issue with some asking for more and others saying it is too much.

Ms. DeStefano suggested perhaps in the future we remove annual review and make it cost of living increases.

Mr. Eide made a motion to send to the Legislative Council a recommendation to pursue no substantive changes to the ordinance and to keep the current levels in the existing ordinance. Ms. DeStefano seconded.

All in favor, 5-0.

PUBLIC COMMENT:

None.

Ms DeStefano motioned to adjourn at 9:10. Mr. Chaudhary Seconded.

Respectfully Submitted,

Ryan W. Knapp
Ordinance Committee Chairman

PENSION FUND ORDINANCE

§ 1 Title

This article shall be known and may be cited as the "Pension Fund Ordinance".

§ 2 Purpose of Fund

The purpose of this Fund is to provide retirement benefits to those eligible to receive them.

§ 3 Pension Committee Purpose

The Pension Committee is appointed by the Board of Selectmen and serves in an advisory role with respect to the administration and investment oversight of Plan assets. The Committee provides guidance and insight into Plan provisions and monitors and reports to the Trustees on the Plan performance.

§ 4 Responsibilities of the ~~Committee~~Committee

- To serve as Advisors to the Board of Selectmen with respect to reviewing the recommended asset allocation, risk parameters, return evaluation, specific interpretations of the Investment Policy, reviewing recommended investment vehicles for the Plans, selecting the appropriate investment and making a recommendation to the Trustees for the Plan portfolio along with periodically reporting on the performance of Plan investments.
- To ensure the Statement of Investment Policy, along with other policy guidance and directives outlined by the Trustees, is properly implemented.
- To review the monthly Trust reports with respect to the status and value of Plan assets and report any exceptions or major variances to the Board of Selectmen. The Committee recognizes that some risk must be assumed to achieve the Plan's long-term objectives.
- Monitor the performance of Plan investments not less than quarterly. Meet with the Investment Consultant to review and discuss Plan performance and report to the Board of Selectmen.
- To discharge their duties with the care, skill, prudence and diligence appropriate to the circumstances then prevailing and to comply with the ERISA fiduciary standards and the CT Prudent Investor Rule.
- To meet with the Board of Selectmen, not less than annually, to review the status of the Plan investments, their performance, the Investment Policy Statement and any changes that the Committee in consult with the Investment Consultant might feel appropriate to suggest.



~~The Committee Shall:~~

~~a.—~~

~~§ 4~~ § 5 Members of Committee; Appointment; Terms of Office

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PENSION FUND ORDINANCE

- a. There shall be ~~three~~ six volunteer members of the Committee, with a preference for those who have relevant expertise and knowledge in finance, healthcare, and/or insurance.
- b. Members shall be appointed by the First Selectman with the approval of the Board of Selectmen to serve a ~~three~~ four year term. Initially, the First Selectman shall appoint ~~one~~ two members for a one year term, ~~one~~ two members for a two year term and ~~one~~ two members for a three-year term.
- c. There shall be two alternates each appointed for a ~~two~~ four-year term. The term of the alternates shall run from January 1 of the even year through December 31 of the ensuing year. If a regular member of the Committee is absent, the Chairman of the Committee shall designate an alternate to act in the absent member's place, choosing the alternates in rotation so that they shall act as nearly equal a number of times as possible.
- e.d. One member shall be from the ranks of the police department.

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~~§5~~ §6 Chairman; Clerk.

- a. The Committee shall elect a Chairman, to serve for a term of one year.
- b. The Chairman shall preside at meetings and public hearings.
- c. The Committee shall utilize a clerk whose responsibility is the taking of minutes at all meetings, typing and filing the same, and performing all other clerical or recording services for the Committee.

~~§6~~ §7 Meetings

- a. The Committee shall meet quarterly and at other times as the Chairman deems necessary.
- b. The Chairman shall prepare an agenda prior to each meeting and distribute a copy to each Committee member.
- c.

~~§7~~ §8 Severability

The provisions of this ordinance are declared to be severable and the invalidity of any portion thereof shall not affect the validity of the remainder.

recommended a 9.8% debt ratio's with the understanding in the motion that it would go down incrementally.

ECS Funding – A month or so ago, Mrs. Llodra reported that she had been contacted by Bill Monte from the Woodbury Board of Finance. He has done an analysis about the disproportion of the ECS funding. Newtown funding is 46% and Farmington funding is 172%. No municipality should receive less than 50% and none should receive more than 100%. It is a reallocation of resources. Mitch Bolinsky did submit a bill but it is unknown if it will see the light of day. This will take a significant amount of time to correct. Once it is done, it will take another year or two to implement. There is no justification to the disparity and it appears the decisions are made at the OPM level.

OLD BUSINESS

Senior Tax Relief – Mr. Godin received clarification from Mr. Knapp as to what the ask from the LC is (Attachment F). They can make changes on the items by resolution without having to redo the ordinance.

Mr. Gaston articulated that his thought is to recommend leaving it as it is. It is servicing those who need it the most. And then after the budget they can have a broader discussion about other options such as freezes or deferments.

Ms. Roussas articulated that they are not charged with making significant changes to the ordinance. What they already have in place is generous.

Mr. Carlson agreed with Mr. Gaston and they should have the bigger discussion before we make changes.

Mr. Boland said the program is generous both in the amount of the benefit as well as the number of participants and provided a worksheet (Attachment G). It looks like this program is reaching about 1/3 of the senior households. This program should be responsive to lower income rather than higher. The asset test is too low and if it was raised up to \$2 million then more people would qualify.

Ms. Johnson articulated that she is in line with Mr. Gaston and thinks that \$1.2 million is too high.

Mr. Boland moved the QTAV be increased to \$2 million and the income limits by CPI annually, Ms. Roussas seconded. Mr. Boland Mark withdrew his motion,

Mr. Boland moved to increase the QTAV from \$1.2 million to \$2 million, Ms. Roussas seconded. Mr. Gaston explained that New Canaan, which is the most generous program, is at \$450,000. All other board members agreed that is too high. Mr. Godin proposed an amendment to \$1.4 million. Mr. Boland withdrew his motion and Mr. Godin withdrew his amendment.

Mr. Gaston moved that they leave the senior tax relief as is and in the coming spring and summer they will have further discuss an overall senior tax relief. Ms. Johnson seconded motion unanimously approved.

VOTER COMMENT – none

ANNOUNCEMENTS – Mr. Godin did receive an e-mail from Keith Alexander regarding BOF shortfall in the BOE revenue (Attachment H). They will keep the BOF informed as to how they are going to handle that.

February 13 will be a high level presentation of the BOS and BOE. On February 16 will be a public hearing and a deep dive of the BOS budget. On February 23 will be the BOE. The goal is to have everyone present for a vote on either February 27 or March 2.

Having no further business, the meeting was adjourned at 10:15pm

Respectfully Submitted,
Arlene Miles, Clerk

HERBERT L. COHEN
(1928-1983)

AUSTIN K. WOLF
RICHARD L. ALBRECHT
JONATHAN S. BOWMAN
IRVING J. KERN
NEIL R. MARCUS
G. KENNETH BERNHARD
DAVID L. GROGINS
GRETA E. SOLOMON
ROBIN A. KAHN
RICHARD SLAVIN
DANIEL S. NAGEL
RICHARD J. DI MARCO
DAVID B. ZABEL
MARK A. KIRSCH
DAVID M. LEVINE
JOSEPH G. WALSH
MATTHEW C. SUSMAN
DAVID A. BALL
JOCELYN B. HURWITZ
STUART M. KATZ
MONTE E. FRANK
PATRICIA C. SULLIVAN
VINCENT M. MARINO
JULIE D. KOHLER
ARI J. HOFFMAN
COURTNEY A. GEORGE
BARBARA M. SCHELLENBERG
RACHEL A. PENCU
JASON A. BUCHSBAUM
L. JOYELLE MAINI
DAVID M. MOROSAN
ANN L. FOWLER-CRUZ
PHILIP C. PIRES
JOHN PATRICK C. O'BRIEN
DAVID DOBIN
ROBYN H. DRUCKER
JARED L. SHWARTZ
ALEXANDER COPP
MATTHEW A. CIARLEGLIO
CHRISTINE M. BREW
JOSHUA PEDREIRA
CLIFFORD A. MERIN
BRITTANY M. REHMER
JOSEPH D. SZEREJKO
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OF COUNSEL
ANNMARIE P. BRIONES
MARCIA M. ESCOBEDO
EILEEN LAVIGNE FLUG
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ROSAMOND A. KOETHER
SUZANNE B. SUTTON

DAVID L. GROGINS, ESQ.

Please Reply To Danbury
E-Mail: DGrogins@cohenandwolf.com
Phone: 203-792-2771
Fax: 203-791-8149

Via E-Mail and First Class Mail

January 9, 2017

Jacqueline Villa, Chairman
Board of Ethics
Town of Newtown
3 Primrose Street
Newtown, CT 06470

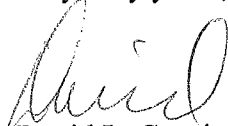
Re: Ethics Complaints

Dear Jackie:

As a follow up to my email to you of January 9, 2017, I am writing to strongly suggest that prior to any comments from me on your proposed complain procedures, you, I and Ryan Knapp meet to discuss the respective roles of the council and Board of Ethics regarding the entire process of ethics complaints.

Please contact me at your earliest convenience to set up such a meeting.

Very truly yours,


David L. Grogins

DLG/cgh

cc: Mary Ann Jacob ✓
Ryan Knapp
Pat Llodra

Newtown Board of Ethics

COMPLAINT PROCESSING PROCEDURES

(November, 2016 Draft)

I. Definitions:

- a. Board – Refers to the Newtown Board of Ethics (“Board”). ~~All actions shall be by a majority of the Board.~~
- b. Complainant – Person or persons filing a complaint.
- c. Complaint Petition – Form used in filing a complaint with the Board, hereinafter referred to as Complaint.
- ~~d. Days – Business days. The days listed for various events shall be amended by the Board only for the most extraordinary reasons, and for the briefest period of time practicable.~~
- ~~e. Findings of Fact – Facts provided in the Complaint and during any hearing that the Board will use to compile the facts pertinent to the Complaint.~~
- ~~f. Probable Cause – Reason to believe that the violation alleged and the evidence provided would enable a person to conclude that the alleged violation could have occurred.~~
- ~~g.~~d. Respondent – Person(s) against whom a Complaint has been filed.

II. Filing a Complaint Petition

- a. The Complaint shall be sent to the Chairman, Newtown Board of Ethics, c/o Newtown Town Clerk on the form adopted by the Board. The form is available on the Town of Newtown website and in the Newtown Town Clerk’s office.
- b. The Board Chairman ~~will~~ shall make an appropriate number of copies of the Complaint and shall inform, by email, within five (5) business days, the members of the Board and the Respondent of the receipt of a Complaint.
- ~~c. The Board will acknowledge receipt of the Complaint to the Complainant within five (5) business days.~~
- ~~d. The Board members and Respondent shall pick up their copies of the Complaint at the Newtown Town Clerk’s office.~~

III. Probable Cause Procedure Upon Receipt of Complaint

- ~~a. The Board shall conduct a Probable Cause investigation of the Complaint within twenty (20) business days of being notified by the Board Chair of the Complaint being filed. Upon receipt of a complaint and notification to Respondent, the Board or designated members of the Board shall investigate the complaint and may hold a private investigatory meeting to discuss the results of the investigation.~~
- ~~a.~~b. An investigation of any complaint including private meetings of the Board shall be and remain confidential until a determination by a majority of the Board at regular or special meeting that the complaint warrants a hearing. In order to maintain confidentiality, the complaint shall receive a number upon its receipt and shall be referred to by said number only at a meeting whereupon a vote is taken

Newtown Board of Ethics

COMPLAINT PROCESSING PROCEDURES

(November, 2016 Draft)

on the issue of whether or not a hearing is warranted. The Respondent may request that his or her name be revealed at such a meeting.

~~b. The Board shall determine the following:~~

~~i. Whether Respondent is an elected or appointed official of the Town of Newtown or an employee of the Town of Newtown.~~

~~ii. Whether the act(s) alleged in the Complaint, if proven, would constitute a violation of the Newtown Town Charter and/or Code of Ethics.~~

~~iii. Whether sufficient evidence has been provided to warrant further proceedings.~~

~~iv. Whether the Complainant or the circumstances complained of, are governed by a collective bargaining agreement, personal employee contract, or other agreement or policy, the provisions of which would take precedence over the Town Charter and/or Code of Ethics.~~

~~e. The Board will determine, by majority consensus, whether Probable Cause is present, and will inform, in writing within five (5) business days of the conclusion of the Probable Cause investigation, the Complainant and Respondent.~~

~~d.c. Notwithstanding the above, in the event~~ If the Board determines that the circumstances complained about are subject to a collective bargaining agreement, personal employee contract, or other agreement or policy applicable to the Respondent, the Board shall pursue one of the following:

i. Transmit, within five (5) business days of the conclusion of the Probable Cause investigation, copies of the Complaint and the Board's Probable Cause determination, to the appropriate forum having jurisdiction.

ii. The Board shall further take one of the following actions:

1. Retain jurisdiction, but defer any further action until the appropriate forum has rendered a decision on the matter, or;

2. Relinquish jurisdiction to the appropriate forum and close the file on the Complaint.

~~e. If the Board determines that the subject of the Complaint is not covered by a collective bargaining agreement, personal employee contract, or other agreement or policy, and that Probable Cause exists that the Complaint might be a violation of the Newtown Town Charter and/or Code of Ethics, the Board shall, within twenty (20) business days of the conclusion of the Probable Cause investigation, schedule a hearing to determine the merits of the Complaint.~~

~~f. Once Probable Cause has been determined, the Board shall make public the Complaint and all documents related thereto.~~

IV. Hearing

a. The following persons in addition to the Respondent may ~~that~~ appear at the Board's hearing:

Newtown Board of Ethics

COMPLAINT PROCESSING PROCEDURES

(November, 2016 Draft)

- i. Complainant
 - ~~ii. Respondent~~
 - ~~iii.ii.~~ Witnesses called by Complainant or Respondent.
 - ~~iv.iii.~~ Respondent may also bring counsel.
 - b. The Board Chairman shall swear in all parties, including any witnesses.
 - c. The Complainant shall be allowed to present evidence, including documentation and witnesses.
 - d. The Respondent (and their counsel, if any) shall have the right to cross-examine all witnesses against him or her, and present evidence and witnesses on his or her behalf.
 - e. The Board shall schedule additional hearing sessions if needed.
 - f. At the conclusion of the presentation of evidence by both Complainant and Respondent, the Board shall deliberate. Such deliberation may occur immediately at the conclusion of the hearing, or may be scheduled for another time, provided that deliberation is finished within ten (10) business days after the conclusion of the hearing. Deliberations and voting shall be conducted in public session.
 - g. The Board shall, within five (5) business days after the conclusion of its deliberations:
 - i. Publish written Findings of Fact and,
 - ii. Render a decision as to the merits of the Complaint.
 1. If the Board determines the Complaint is with merit, the Board shall forward to the Board of Selectmen its Findings of Fact and a recommendation as to the disposition of the Complaint.
 2. If the Board determines the Complaint is without merit, the matter will be closed with no further action.
- v. Board of Selectmen
- a. The Newtown Board of Selectmen shall consider any Findings of Fact and recommendation of the Board for any Complaints found ~~to have merit to~~ constitute a violation of the Ethic Code.

Draft Form November, 2016



Ryan Knapp <ryan.w.knapp@gmail.com>

Newtown Legislative Council Ordinance - Ethics

Ryan Knapp <ryan.w.knapp@gmail.com>

Wed, Dec 21, 2016 at 6:08 PM

To: "Grogins, David L." <DGrogins@cohenandwolf.com>

Hello David,

The Legislative Council Ordinance Committee has been charged to look into a procedure for the Board of Ethics. However the Charter gives the purview to the Ethics board to create their own rules. I am trying to understand what we can or can not do to satisfy our charge.

We have discussed this a bit in committee. While Ethics may want to have rules, if they want them to have the force of an ordinance rather than a policy I believe it has to come through the LC and be done collaboratively. Would that be so? Another thing discussed was possibly compelling them to create rules that include things like times and appeals etc. I am not sure what is or is not within our purview and what we can do collaboratively.

Id like to have a chat with you about this before I reach out to the Ethics Committee because I want this to be collaborative but also want to understand the limitations before we go too far.

Let me know when is a good time to talk. Thanks,

-Ryan Knapp

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Ryan W Knapp
Sr Mechanical Project Engineer
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Anthony Filiato, Chair
Mary Ann Jacobs
Eva B. Zimmerman, Secretary
Tony Klabonski
Fred Hurley
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TOWN OF NEWTOWN

To: Board of Selectman

Recommendations

After extensive research, analysis, and discussion, the Ad Hoc Committee for Policy and Planning for roads believes it is in the best interest of the Town of Newtown to develop an updated policy regarding roads. In order for the Town to do this, the Committee recommends the following actions:

- I. The Legislative Council should be asked to update the existing roads ordinance incorporating these main ideas:
 - a. All roads in Newtown should be maintained by the Town-
 - b. Unpaved roads should be considered for paving based on a cost benefit analysis; roads that are too costly to maintain as unpaved should be paved.
 - c. “Non-conforming” roads should be defined as all roads not currently accepted into the town road system.
 - d. As some roads will never meet the current guidelines set forth in the existing policy for various reason (geography, etc.), the ordinance should contain a list of exceptions for these roads that predate the current process to so that they may be accepted into the town road system.
 - e. The Ordinance committee should work with the Public Works Department to categorize these roads.
 - f. A process by which the roads on the exception list are accepted as town roads should be detailed.
 - g. All data regarding roads policy should be encapsulated under the umbrella of the updated roads ordinance so policy and procedures are clear moving forward.
 - h. The reality of existing barriers to create optimal road width, right of ways, etc. needs to be considered.
 - i. Active private associations with roads that are not part of the town roads system should they wish to present their roads to the town for acceptance, should be responsible for the legal work required to correct ownership and other issues necessary for the town to legally accept said roads into the town roads system.
 - j. In lieu of the existence of an active association where there are non-town owned roads, the town should reserve the right, in the event of a public safety concern to take over the roads.

- II. The Committee recommends that the Board of Selectman write a policy for roads to sit within the recommended ordinance changes that defines non-conforming roads base on paved or unpaved, sight lines, scenic, number of houses on the road, and any other relevant concerns.

- III. The town should continue the practice of sweeping, maintaining and plowing all roads that have three or more homes and update the policy regarding same as necessary.

- IV. The Board of Selectman should write and maintain a clear policy that defines the cost to a private association of upkeep on roads that the association wishes to remain private that includes anything beyond the normal and customary sweeping, patching and plowing.

Respectfully Submitted,

Anthony R. Filiato (Chair)
Eva B. Zimmerman (Secretary)
Anthony Klabonski
(Mary Ann Jacob)
(Fred Hurley)
(Rob Sibley)

Agreed May 18, 2016

ARTICLE III. - PRIVATE ROADS AND STREETS³

Footnotes:

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Editor's note—An ordinance of Nov. 23, 1982, amended the 1960 Code by repealing §§ 2401—2403, which had been codified herein as Art. III, §§ 17-31—17-33. Said ordinance enacted new §§ 2401—2406, of which 2401, 2403—2406 have been codified, at the editor's discretion, as a new Art. III, §§ 17-31—17-35.

Sec. 17-31. - Purpose.

This article shall govern the manner in which the town may provide certain maintenance to roads that are not accepted public highways.

(Ord. of 11-23-82)

Note— See editor's note for Ch. 17, Art. III, found at the bottom of page CD17:8, for former derivation of Ch. 17, Art. III.

Sec. 17-32. - Private roads approved for maintenance.

(a) The department of public works is authorized to provide those maintenance services described in section 17-33 of this article for the following private roads, or parts thereof as the case may be, that were in use prior to January 1, 1945:

	<i>Miles</i>
Birch Trail	0.29
Carini Road	0.16
Carter Court	0.10
Chestnut Hill Terrace	0.07
Cotton Hollow Road	0.47
Cross Trail	0.04
East Lake Shore Trail	0.27

Fern Street	0.17
Green Cemetery Road	0.24
Hilltop Trail	0.04
Hopewell Heights	0.17
Lake Shore Trail	0.31
Laurel Trail	0.22
Montano Road	0.08
Owens Lane	0.20
Pearl Street	0.06
Pine Tree Lane	0.19
Roaring Brook Plaza	0.08
Sherbrook Drive	0.14
Springside Trail	0.33
Trymbulak Lane	0.22
Washington Street	0.17

- (b) Maintenance services shall be provided for the private roads listed in this section only if such roads are reasonably safe. The director of public works shall inspect, or cause to be inspected, the listed private roads and shall determine if they are reasonably safe for use by town employees providing the maintenance services. If a private road is not reasonably safe, no maintenance services shall be provided by the town unless the owners of the private road, or owners of property abutting the private road, as the case may be, properly correct the unsafe condition or conditions.
- (c) The private roads, or parts thereof, approved for maintenance shall be shown on a map which shall be available for public inspection in the town clerk's office.

(Ord. of 11-23-82)

Note— See editor's note for Ch. 17, Art. III, found at the bottom of page CD17:8, for former derivation of Ch. 17, Art. III.

Sec. 17-33. - Maintenance services to be provided.

- (a) Notwithstanding maintenance provided to private roads under the former ordinance, maintenance services provided under section 17-32 of this article shall be limited to the following services:
 - (1) Snow plowing and ice sanding;
 - (2) Sweeping;
 - (3) Surface patching;
 - (4) Oiling and incidental sanding;
 - (5) Installation and maintenance of any official traffic-control devices and street signs as defined in G.S. § 14-297, which are approved by the traffic authority.
- (b) If the town considers it necessary to public safety or otherwise desirable to provide additional work, services or improvements to roads approved for maintenance under section 17-32 of this article such work, services or improvements may be provided by the town or its designees provided an agreement is executed between the town and the owners of the land upon which the road rests, or which the road benefits, concerning the work, services or improvements. The town may decline to provide additional work, service or improvements unless the agreement apportions costs among the parties.

(Ord. of 11-23-82)

Note— See editor's note for Ch. 17, Art. III, found at the bottom of page CD17:8, for former derivation of Ch. 17, Art. III.

Sec. 17-34. - Acceptance for maintenance not to be construed as acceptance as public highway.

Approval of a private road for maintenance, improvement or hard-surfacing under section 17-32 of this article and/or approval of additional work, services, or improvements under section 17-33 shall not be considered acceptance of that road as a public highway.

(Ord. of 11-23-82)

Note— See editor's note for Ch. 17, Art. III, found at the bottom of page CD17:8, for former derivation of Ch. 17, Art. III.

Sec. 17-35. - Planning and zoning.

Nothing in this article shall be construed to modify or change any of the requirements laid down by the town plan and zoning commission and approved by the town for the acceptance of new roads as public highways.

(Ord. of 11-23-82)

Cross reference— Plan and zoning commission, § 15-36 et seq.

Note— See editor's note for Ch. 17, Art. III, found at the bottom of page CD17:8, for former derivation of Ch. 17, Art. III.

Secs. 17-36—17-45. - Reserved.

Sec. 18-8. - Maintenance of private easements and rights-of-way.

- (a) *Residential real property.* All residential land and buildings, but does not include property owned by the State of Connecticut or the Town of North Stonington.
- (b) *Benefited property or property that benefits.* Includes residential real property burdened by an easement or right-of-way, the owner of which residential real property uses such easement or right-of-way.
- (c) *Easement or right-of-way.* A right to use adjoining property that transfers with the land.
- (d) The owner of any residential real property that benefits from an easement or right-of-way, the purpose of which is to provide access to such residential real property, shall be responsible for the cost of maintaining such easement or right-of-way in good repair and the cost of repairing or restoring any damaged portion of such easement or right-of-way. Such maintenance shall include, but not be limited to, the removal of snow from such easement or right-of-way.
- (e) If more than one residential real property benefits from such easement or right-of-way, the cost of maintaining and repairing or restoring such easement or right-of-way shall be shared by each owner of a benefited property, pursuant to the terms of any enforceable written agreement entered into for such purpose. In the absence of such agreement, the cost of maintaining and repairing or restoring such easement or right-of-way shall be shared by each owner of a benefited property in proportion to the benefit received by each such property.
- (f) Notwithstanding the provisions of subsections (d) and (e) of this section, any owner of a benefited property who directly or indirectly damages any portion of the easement or right-of-way shall be solely responsible for repairing or restoring the portion damaged by such owner.
- (g) If any owner of a benefited property refuses to repair or restore a damaged portion of an easement or right-of-way in accordance with subsection (f) of this section, or fails, after demand in writing, to pay such owner's proportion of the cost of maintaining or repairing or restoring such easement or right-of-way in accordance with subsection (e) of this section, an action for specific performance or contribution may be brought in the Superior Court against such owner by other owners of benefited properties, either jointly or severally.
- (h) In the event of any conflict between the provisions of this section and an agreement described in subsection (e) of this section, the terms of the agreement shall control.

Sec. 18-9.- Private roads approved for Town maintenance.

- (a) *Private road.* A road on privately-owned property open to public passage that has not been given to or accepted by a government entity
- (b) This section shall govern the manner in which the Town may provide certain maintenance to private roads.
- (c) The Board of Selectmen shall perform a level of maintenance for the following private roads equivalent to that which was previously provided by the Town of North Stonington Highway Department through longstanding past practice, as reflected herein:

<i>Private Road</i>	<i>Miles</i>	<i>Type</i>	<i>Level of Maintenance</i>
Armstrong Pentway	.41	unimproved	occasionally provide material; plow and sand after all accepted roads
Avery Lane	.03	improved	surface patching/paving; regularly plow and sand
Billings Road Ext.	.11	unimproved	grading; regularly plow and sand
Cedars Road	.62	unimproved	regularly plow and sand
Cranberry Bog Rd.	.52	unimproved	grading; regularly plow and sand
Patricia Avenue	.60	unimproved	grading; regularly plow and sand
Princess Lane	.31	improved	surface patching/chip sealing; regularly plow and sand
Wrights Road	.50	unimproved	grading; regularly plow and sand

- (d) Maintenance above and beyond the foregoing, including but not necessarily limited to private road reconstruction, drainage work, and tree and brush removal, shall not be the responsibility of the Town. Owners of property shall continue to be responsible for any maintenance and repairs over and above that provided by the Town under this section.
- (e) Structural deterioration which may cause the said road to cease to be passable will be the responsibility of the owners, and the Town may require that said road be upgraded to passable condition before maintenance may continue.
- (f) Nothing in this section shall be construed to modify or change any requirements established by the Planning and Zoning Commission and/or included in the Town of North Stonington Zoning Regulations.

Farm Building Tax Exemption - Model Ordinance

Model Ordinance for Farm Building Tax Exemption

“An Ordinance Providing a Property Tax Exemption for Farm Buildings”

Adopted: (Date)

Effective

Section 1. Title.

This Ordinance shall be known and may be cited as “An Ordinance Providing a Property Tax Exemption for Farm Buildings.”

Section 2. Legislative Authority.

This Ordinance is enacted pursuant to the provisions of Section 12-91(c) of the Connecticut General Statutes, as it may be amended from time-to-time.

Section 3. Findings and Purpose.

The (Legislative authority) of the Town of (Name of municipality) finds that the preservation of farming and farmland is vitally important to retaining (Name of municipality) rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to *Connecticut General Statutes* § 12-91(c), as amended, the Town of (Name of municipality) seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing a tax exemption for certain farm buildings.

Section 4. Applicability and Benefits.

(a) For a farmer who qualifies for the farm machinery exemption under **Connecticut General Statutes § 12-91(a)**, any building used actually and exclusively in farming, as “farming” is defined in Section 1-1 of the Connecticut General Statutes, except for any building used to provide housing for seasonal employees of such farmer, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of one hundred thousand dollars.

(b) This exemption shall not apply to any residence of any farmer.

(c) Annually, within thirty days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption provided in subsection (a) of this section, 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 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 Assessor shall have the 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 Assessor.

Modeled from Town of Mansfield Ordinance

Additional \$100,000 Exemption for Farm Machinery – Model Ordinance

Model Ordinance for Additional \$100,000 Exemption for Farm Machinery

Town of (Name of Municipality)

Code of Ordinances

“An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery”

Adopted (Date)

Effective

Section 1. Title.

This Ordinance shall be known and may be cited as “An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery.”

Section 2. Legislative Authority.

This Ordinance is enacted pursuant to the provisions of Section 12-91(b) of the Connecticut General Statutes, as it may be amended from time-to-time.

Section 3. Findings and Purpose.

The (Legislative authority) of the Town of (Name of Municipality) finds that the preservation of farming and farmland is vitally important to retaining (Name of Municipality) rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to *Connecticut General Statutes* § 12-91(b), as amended, the Town of (Name of Municipality) seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing an additional tax exemption for farm machinery.

Section 4. Applicability and Benefits.

(a) For a farmer who qualifies for the farm machinery exemption under **Connecticut General Statutes § 12-91(a)**, any farm machinery as defined in said subsection 12-91(a) to the extent of an additional assessed value of one hundred thousand dollars (\$100,000,00), subject to the same limitations as the exemption provided under said subsection (a), and further subject to the application and qualification process provided in subsection (b), below, shall be exempt from taxation to that extent..

(b) Annually, within thirty days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption provided in subsection (a) of this section, 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 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 Assessor shall have the 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 Assessor.

Modeled from Town of Mansfield Ordinance

Property Tax Abatement - Model Ordinance

Model Ordinance for Farm Property Tax Abatement

“An Ordinance Regarding Farm Tax Abatements”

Adopted (Date)

Effective

Section 1. Title.

This chapter shall be known and may be cited as the “Farm Tax Abatements Ordinance.”

Section 2. Legislative Authority.

This chapter is enacted pursuant to sections 7-148 and 12-81m of the Connecticut general Statutes.

Section 3. Findings and Purpose.

The (Legislative authority) of the Town of (Name of municipality) believes that agriculture and farming are vitally important to the quality of life, environment, and economy of the Town of (Name of municipality), and wishes to encourage farming in the Town.

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

The (legislative authority) wishes to establish a mechanism whereby such tax relief may be granted to dairy farms, fruit orchards, vegetable farms, nurseries, or vineyards for growing of grapes for wine, as provided by law.

Section 4. Property Tax Abatement.

Upon approval by the Tax Assessor and affirmative vote by the (Legislative authority), the Town may abate up to fifty percent (50%) of the property taxes for any such dairy farm, fruit orchard, vegetable farm, nursery or vineyard.

a. Any abatement shall continue in force for five years, or until such time as the dairy farm, fruit orchard, vegetable farm, nursery, or vineyard for growing of grapes for wine is sold, or until such time as the property ceases to be a dairy farm, fruit orchard, vegetable farm, nursery, or vineyard for growing of grapes for wine, or if any such business is deemed ineligible for an abatement based on a determination by the Tax Assessor that the beneficiary of the abatement has failed to show that they have derived at least fifteen thousand dollars in gross sales from such business or incurred at least fifteen thousand dollars in expenses related to such operation, with respect to the most recently completed taxable year of such business. Otherwise, any such abatement may be renewed for an additional five years by vote of the (Legislative authority) based on a proper reapplication made to the Office of the Tax Assessor at or near the end of the preceding five year term pursuant to the requirements for any initial application as set forth in this chapter.

(Over)

2 Property Tax Abatement - Model Ordinance

b. The property owner receiving the abatement must notify the Tax Assessor and Town Council in writing within thirty (30) days of the sale of the property or the cessation of operations as a dairy farm, fruit orchard, vegetable farm, nursery, or vineyard for growing of grapes for wine.

Section 5. Application for Property Tax Abatement.

The Town of (Name of Municipality) may abate property taxes on dairy farms, fruit orchards, vegetable farms, nurseries, or vineyard for growing of grapes for wine, and recapture taxes so abated in the event of sale, in accordance with the following procedures and requirements:

a. Any action by the Town concerning the abatement of property taxes for dairy farms, fruit orchards, vegetable farms, nurseries, or vineyard for growing of grapes for wine, or the recapture of any taxes so abated, shall be done pursuant to Connecticut General Statutes §12-81m, as such statute may be amended from time to time.

b. Any request for an abatement must be made by application to the Office of the Tax Assessor of the Town of (Name of municipality) by the record owner of the property, or a tenant with a signed, recorded lease of at least three years, which lease requires the tenant to pay all taxes on any dairy farm, fruit orchard, vegetable farm, nursery, or vineyard for growing of grapes for wine, as part of the lease.

c. In order for an abatement to apply for the tax year beginning (Date), the application must be submitted no later than (Date). For any tax year thereafter, the application must be submitted by October 1 of the preceding year.

d. An abatement is only available for dairy farms, fruit orchards, vegetable farms, nurseries, or a vineyard for growing of grapes for wine. The applicant must provide the Assessor with evidence to support the status of the property as a dairy farm, fruit orchard, vegetable farm, nursery, or a vineyard for growing of grapes for wine. In determining whether a property is a dairy farm, fruit orchard, vegetable farm, nursery, or a vineyard for growing of grapes for wine, the Assessor shall take into account, among other factors: the acreage of the property; the number and types of livestock, vegetable production, fruit trees or bushes on the farm; the quantities of milk or fruit sold by the facility; the gross income of the farm derived from dairy, nursery, vegetable, or orchard related activities; the gross income derived from other types of activities; and, in the case of a dairy farm, evidence of Dairy Farm or Milk Producing Permit or Dairy Plant or Milk Dealer Permit, as provided by Connecticut General Statutes § 22-173. All residences and building lots are excluded, but any building for seasonal residential use by workers in an orchard which is adjacent to the fruit orchard itself shall be included.

e. In addition to the aforementioned evidence that must be submitted to the Assessor, the applicant must also provide a notarized affidavit certifying that the applicant derived at least fifteen thousand dollars in gross sales from such eligible business or incurred at least fifteen thousand dollars in expenses related to such operation, with respect to the most recently completed taxable year of such business. For purposes of this Chapter, such eligible business” shall cumulatively include all properties upon which an individual entity is doing

business as a dairy farm, fruit orchard, vegetable farm, nursery, or a vineyard for growing grapes for wine, otherwise, any such abatement shall be denied.

Subsequently, in order to retain any such abatement, within thirty days of each annual assessment date in the Town of (Name of municipality), the applicant must provide such notarized affidavit certifying that the applicant derived at least fifteen thousand dollars in gross sales from such business or incurred at least fifteen thousand dollars in expenses related to such operation, with respect to the most recently completed taxable year of such business.

Otherwise, any such abatement shall be terminated by the Assessor with notice to the (legislative authority).

Section 6. Recapture.

Upon sale of the property, and subject to the authority of the (legislative authority) per this chapter to waive any such payment, the property owner must pay to the Town a percentage of the original amount of the taxes abated, pursuant to the following schedule:

Number of Years Sale Follows Abatement Percentage of Original Amount of Taxes Abated for Given Tax Year Which Must be Paid

- More than 10 years, 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%

a. Upon affirmative vote by the (legislative authority), the Town may waive any of the amounts which would otherwise be owed pursuant to the foregoing recapture provision if the property 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.

b. The taxes owed to the Town pursuant to the recapture provisions of this chapter shall be due and payable by the record property owner/grantor to the Town Clerk of (Name of municipality) 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 or conveyance which is subject to the recapture of tax, as set forth herein, shall be recorded by the Town Clerk unless the funds due under the recapture provisions herein have been paid, or the obligation has been waived pursuant to the immediately preceding subsection herein.

c. The Tax Assessor shall file, not later than 30 days after abatement is approved by the (legislative authority), with the Town Clerk, a certificate for any such dairy farm, fruit orchard, vegetable farm, nursery, or vineyard 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 herein. Said certificate shall be recorded in the land records of the Town of (Name of municipality). (*Over*)

4 Property Tax Abatement - Model Ordinance

Section 7. Right of Appeal.

Any person claiming to be aggrieved by any action or inaction of the Tax Assessor of the Town of (Name of municipality) regarding this chapter may appeal to the Board of Assessment Appeals of the Town of (Name of municipality) in the manner set forth in Connecticut General Statutes section 12-111, as amended.

Appeals from any decision of the Board of Tax Review may be taken to the Superior Court for the Judicial District of (County) pursuant to Connecticut General Statutes section 12-117a, as amended.

Section 8. Effective Date.

Following its adoption by the (legislative authority), this Ordinance shall become effective on the twenty-first day after publication in a newspaper having circulation in the Town.

Modeled from Town of Mansfield Ordinance

Property Tax Abatement – A Municipal Option



Background:

Municipalities may choose to support local farm businesses by providing an abatement of up to 50% of the property taxes for certain agricultural enterprises.

Key Points:

- This tax abatement is a municipal option adopted at the discretion of the municipality. It is not mandated statewide.
- Municipalities adopt the abatement through an ordinance voted on by the municipal legislative body.
- The enabling state statute, **CGS Section 12-81m**, provides the language for the ordinance.
- Municipalities may choose to provide the abatement to any or all of the following agricultural enterprises:
 - 1) Dairy farms,
 - 2) Fruit orchards,
 - 3) Vineyards,
 - 4) Vegetable farms,
 - 5) Nurseries,
 - 6) Any farm that employs nontraditional farming methods, such as hydroponic farming,
 - 7) Tobacco farms,
 - 8) Commercial lobstering businesses operated on maritime heritage land.
- This abatement does not apply to farm residences, except seasonal farm worker housing for orchards.
- The abatement is in addition to the current use value assessment for land classified under PA 490.

Statute:

CGS Section 12-81m. Municipal option to abate up to fifty per cent of property taxes of dairy farm, fruit orchard, vegetable, nursery, nontraditional or tobacco farm or commercial lobstering business operated on maritime heritage land. A municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, and by vote of its board of finance, abate up to fifty per cent of the property taxes of any of the following properties provided such property is maintained as a business: (1) Dairy farm, (2) fruit orchard, including a vineyard for the growing of grapes for wine, (3) vegetable farm, (4) nursery farm, (5) any farm which employs nontraditional

(Over)

2 Property Tax Abatement (*continued*)

farming methods, including, but not limited to, hydroponic farming, (6) tobacco farms, or (7) commercial lobstering businesses operated on maritime heritage land, as defined in section 12-107b. Such a municipality may also establish a recapture in the event of sale provided such recapture shall not exceed the original amount of taxes abated and may not go back further than ten years. For purposes of this section, the municipality may include in the abatement for such fruit orchard any building for seasonal residential use by workers in such orchard which is adjacent to the fruit orchard itself, but shall not include any residence of the person receiving such abatement.

FAQs:

Q: If my farm is assessed under PA 490 and my municipality offers the optional exemption on farm buildings and the optional additional \$100,000 on farm machinery, would I still qualify for the abatement?

A: Yes. The abatement would apply to any property taxes due after the farm building and equipment exemption has been applied and on the property taxes due for land classified under PA 490.

Q: Are there municipalities that offer the optional farm building exemption, the optional additional \$100,000 on farm equipment and the abatement on property taxes?

A: Yes. Currently there are at least two municipalities that offer all three of the exemptions: Woodstock and Mansfield.

Q: May the municipality include a recapture of taxes in their ordinance in the event the farm is sold?

A: Yes. The amount of the recapture cannot exceed the original amount of taxes abated and cannot go back further than ten years.

Q: Do livestock operations such as beef, sheep or poultry qualify for the abatement?

A: No. The current enabling legislation does not extend the abatement to livestock operations.

Notes:

Property Tax Exemptions



Background:

Temporary structures used for seasonal production or crop protection, nursery stock, farm produce, certain livestock, poultry and farm tools to the value of five hundred dollars are exempt from personal property tax.

Key Points:

- The exemptions are mandatory statewide.
- All farmers must file a personal Property Declaration Form with assessor listing all taxable personal property they own in order to claim any farm exemptions.
- **CGS Section 12-81** provides the exemptions under the following subsections:
 - **(38) Farm tools** used in the business of farming are exempt from taxation to the value of five hundred dollars.
 - **(39) Produce of a farm grown** on the farm, including colts, calves and lambs, while owned by the producer or by a cooperative marketing corporation are exempt from taxation.
 - **(40) Sheep, goats and swine** kept in the state are exempt from taxation.
 - **(41) Dairy and beef cattle, oxen, asses and mules** kept in the state are exempt from taxation.
 - **(42) Poultry** kept in the state is exempt from taxation.
 - **(44) Nursery products.** Produce or products growing in any nursery, and any shrub and any forest, ornamental or fruit trees growing in a nursery are exempt from taxation.
 - **(68) All livestock, and horses and ponies to a value of \$1,000.** Any livestock owned and kept in this state and any horse or pony up to the assessed value of \$1,000 is exempt from taxation. Horses and ponies used in agriculture are exempt from taxation under CGS Section 12-91 for qualifying farmers.
 - **(73) Temporary devices or structures** for seasonal production, storage or production of plants and plant material including, but not limited to, hoop houses, poly houses, high tunnels, overwintering structures and shade houses are exempt from taxation.
- In 2014 **PA 14-33** was enacted which allows municipalities to exempt taxation on horses of any value. This may be accomplished through a vote of the municipal legislative authority or if the legislative authority is a town meeting, may be accomplished through a vote of the board of selectmen.

(Over)

2 Property Tax Exemptions *(continued)*

Statute:

CGS Section 12-81. Exemptions. The following-described property shall be exempt from taxation:

(38) **Farming tools.** Farming tools actually and exclusively used in the business of farming on any farm to the value of five hundred dollars;

(39) **Farm produce.** Produce of a farm, actually grown, growing or produced, including colts, calves and lambs, while owned and held by the producer or by a cooperative marketing corporation organized under the provisions of chapter 596, when delivered to it by such producer;

(40) **Sheep, goats and swine.** Sheep, goats and swine owned and kept in this state;

(41) **Dairy and beef cattle, oxen, asses and mules.** Dairy and beef cattle, oxen, asses and mules, owned and kept in this state;

(42) **Poultry.** Poultry owned and kept in this state;

(44) **Nursery products.** Produce or products growing in any nursery, and any shrub and any forest, ornamental or fruit trees while growing in a nursery;

(68) **Livestock totally exempt except that exemption for horses and ponies limited to one thousand dollars in value unless used in farming.** Any livestock owned and kept in this state, except that any horse or pony shall be exempt from local property tax up to the assessed value of one thousand dollars, with such exempt value applicable in the case of each such horse or pony, provided any horse or pony used in farming, in the manner required in section 12-91, shall be totally exempt from local property tax as provided in said section 12-91;

(73) **Temporary devices or structures for seasonal production, storage or protection of plants or plant material.** Temporary devices or structures used in the seasonal production, storage or protection of plants or plant material, including, but not limited to, hoop houses, poly houses, high tunnels, overwintering structures and shade houses;

PA 14-33: Section 1. (NEW) (Effective October 1, 2014, and applicable to assessment years commencing on or after said date) Notwithstanding the provisions of subdivision (68) of section 12-81 of the general statutes and section 12-91 of the general statutes, as amended by this act, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, exempt from property taxation horses or ponies of any value.

FAQs:

Q: Are wildlife barriers such as deer fencing exempt from personal property tax?

A: Yes. Any structures or devices used to protect plants or plan materials are exempt from personal property tax.

Notes:

Farm Building Tax Exemption-

A Municipal Option



Background:

Farms often have many buildings used to support the farming operation. Municipalities may provide a tax incentive to support economic sustainability of existing farms and encourage new farms by providing an exemption from property tax on farm buildings used exclusively for agriculture.

Key Points:

- This tax exemption is a municipal option adopted at the discretion of the municipality. It is not mandated statewide.
- Municipalities adopt the exemption through an ordinance voted on by the legislative body in that town. The enabling state statute, **CGS Section 12-91 (c)**, provides the language for the ordinance.
- The town may set the level of exemption at any amount up to an assessed value of \$100,000 per building.
- The exemption is applied to each eligible farm building.
- The level of exemption is the assessed value not the appraised value of the buildings.
- The qualifying buildings must be used exclusively for agriculture as defined in CGS 1-1q, or for any building used to provide housing for seasonal employees of the farmer.
- The farm buildings are evaluated on an individual basis.
- The farmer must apply for the exemption with the local assessor annually on or before November 1.
- In order to qualify for the exemption the farmer must derive at least \$15,000 in gross receipts from the farming operation or incur at least \$15,000 in expenditures related to the farming operation in the most recently completed tax year prior to application.
- The farmer should be prepared to provide the assessor with an IRS Schedule F (Form 1040) Farm Profit and Loss from the most recent tax year.

Statute:

CGS Sec. 12-91. Exemption for farm machinery, horses or ponies. Additional optional exemption for farm buildings or buildings used for housing for seasonal employees. (a) All farm machinery, except motor vehicles, as defined in section 14-1, to the assessed 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 this 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,

(Over)

2 Farm Building Tax Exemption *(continued)*

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 (d) 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.

(c) Any municipality, upon approval by its legislative body, may provide an exemption from property tax for any building used actually and exclusively in farming, as defined in section 1-1, or for any building used to provide housing for seasonal employees of such farmer. The municipality shall establish the amount of such exemption from the assessed value, provided such amount may not exceed one hundred thousand dollars with respect to each eligible building. Such exemption shall not apply to the residence of such farmer and shall be subject to the application and qualification process provided in subsection (d) of this section.

(d) Annually, on or before the first day of November, 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 on or before the first day of November 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 assessment appeals.

FAQs:

Q: How does a municipality go about adopting the farm building tax exemption?

A: The following are the steps generally taken to adopt the farm building tax exemption:

- 1) An initial meeting is scheduled with members of the agricultural community and municipal officials to discuss the feasibility of adopting the farm building tax exemption. Agriculture service providers from Connecticut Farm Bureau, the Connecticut Department of Agriculture or other advocacy groups may be invited to answer questions.
- 2) Based on a consensus to explore the option, the next step is to ask the assessor to generate a list of all of the potentially qualifying farm buildings and their assessed value.
- 3) This list may then be compared with the list of farmers that apply annually for the \$100,000 exemption on farm machinery since the statutory income and expenditure criteria for both the machinery tax exemption and the farm building tax exemption are identical.

- 4) The municipality can then calculate the increase in the mill rate in order to recapture the loss of tax revenue.
- 5) With this information, the municipality may then decide at what level to set the exemption.
- 6) If the municipality decides to provide a tax exemption for farm buildings, a municipal ordinance is written based on the language provided in CGS Sec.12-91 and the ordinance is sent to a vote of the legislative authority in that municipality.

Q: Can a municipality set the level of the tax exemption per farm building at less than \$100,000?

A: Yes. The ordinance can be written to set the level of tax exemption at any amount not to exceed \$100,000 of assessed value per qualifying farm building.

Q: How does a farmer go about applying for a tax exemption on their farm building(s)?

A: The following are the steps to apply for the farm building exemption:

1. Check with the local tax assessor's office to see if the municipality in which the farm buildings are located offers the farm building tax exemption.
2. If the municipality offers this special tax reduction then the farmer must accurately complete, sign and date the required applications and forms provided by the assessor's office.
3. Application for the exemption must be filed annually on or before November 1st.
4. The farmer should be prepared to provide the assessor with proof of farm income and expenditures such as an Internal Revenue Service (IRS) Schedule F (Form 1040) Profit or Loss from Farming.
5. Failure to file the required application before the filing deadline waives the right to the exemption.

Q: Does the farmer have to apply every year for the farm building tax exemption?

A: Yes.

Q: Do equine facilities qualify for the farm building exemption?

A: Yes if the building is used exclusively for agriculture as defined under CGS 1-1q.

Q: Will the assessor inspect the building to insure it is being used exclusively for agriculture?

A: Yes. The assessor may make initial and random inspections to insure the building qualifies for the exemption.

4 Farm Building Tax Exemption (*continued*)

Notes: